

FEDERAL ENERGY REGULATORY COMMISSION

Office of Pipeline Regulation



Instruction Manual for Electronic Filing of the

Form No. 2 and Form No. 2A

Form No. 2 Approved
OMB No. 1902-0028
(Expires 1/31/2002)

Form No. 2A Approved
OMB No. 1902-0028
(Expires 1/31/2002)

October 1996

TABLE OF CONTENTS

GENERAL INFORMATION	1
I. PURPOSE	1
II. WHO MUST FILE	1
III. WHAT TO SUBMIT	1
IV. WHEN TO SUBMIT	4
V. WHERE TO SUBMIT	4
 GENERAL INSTRUCTIONS	 5
 SCHEDULE F4: THE GENERAL CORPORATE INFORMATION AND FINANCIAL STATEMENTS	 12
(1) Pipeline Company Information - Part 1	15
(1.1) Pipeline Company Information - Part 1a	17
(1.2) Pipeline Company Information - Part 1b	19
(2) Pipeline Company Information - Part 2	20
(2.1) List of Schedules	22
(3) General Information	23
(4) Control Over Respondent	25
(5) Corporations Controlled by Respondent	26
(8) Security Holders and Voting Powers - Part 1	27
(9) Security Holders and Voting Powers - Part 2	30
(10) Important Changes During the Year	32
(11) Comparative Balance Sheet - Part 1	33
(12) Comparative Balance Sheet - Part 2	36
(13) Comparative Balance Sheet - Part 3	39
(14) Comparative Balance Sheet - Part 4	41
(15) Comparative Balance Sheet - Part 5	44
(16) Comparative Balance Sheet - Part 6	46
(17) Comparative Balance Sheet - Part 7	49
(18) Comparative Balance Sheet - Part 8	52

(19)	Statement of Income for the Year - Part 1	54
(20)	Statement of Income for the Year - Part 2	58
(21)	Statement of Income for the Year - Part 3	61
(22)	Statement of Income for the Year - Part 4	63
(23)	Statement of Retained Earnings for the Year	66
(24)	Statement of Cash Flows	67
(27)	Notes to Financial Statements	68
SCHEDULE F5: THE BALANCE SHEET SUPPORTING SCHEDULES		69
(1)	Summary of Utility Plant and Accumulated Provisions for Depreciation, Amortization	73
(2)	Summary of Utility Plant and Accumulated Provisions for Depreciation, Amortization	75
(3)	Gas Plant in Service (Accounts 101, 102, 103, and 106) - Part 1	78
(4)	Gas Plant in Service (Accounts 101, 102, 103, and 106) - Part 2	81
(5)	Gas Plant in Service (Accounts 101, 102, 103, and 106) - Part 3	84
(6)	Gas Plant in Service (Accounts 101, 102, 103, and 106) - Part 4	87
(7)	Gas Plant in Service (Accounts 101, 102, 103, and 106) - Part 5	90
(8)	Gas Plant in Service (Accounts 101, 102, 103, and 106) - Part 6	92
(9)	Gas Plant in Service (Accounts 101, 102, 103, and 106) - Part 7	95
(9.1)	General Information on Plant and Operations	98
(10)	Gas Property And Capacity Leased From Others	99
(10.1)	Gas Property And Capacity Leased To Others	100
(11)	Gas Plant Held for Future Use (Account 105)	101
(13)	Construction Work in Progress - Gas (Account 107)	102

(15)	General Description of Construction Overhead Procedure	103
(16)	Computation of Allowance for Funds Used During Construction Rates	104
(17)	Accumulated Provision for Depreciation of Gas Utility Plant [Account 108]	107
(19)	Gas Stored (Account 117.1, 117.2, 117.3, 117.4, 164.1, 164.2 and 164.3)	108
(22)	Investments (Account 123, 124, 136)	110
(23)	Investments in Subsidiary Companies (Account 123.1)	112
(26)	Prepayments (Account 165)	114
(27)	Extraordinary Property Losses (Account 182.1) . .	115
(28)	Unrecovered Plant and Regulatory Study Costs (182.2)	117
(30)	Miscellaneous Deferred Debits (Account 186) . . .	119
(32)	Accumulated Deferred Income Taxes (Account 190) .	121
(33)	Capital Stock (Accounts 201 and 204)	123
(33.1)	Capital Stock Data	125
(33.2)	Long-Term Debt Data	127
(34)	Capital Stock Subscribed, Capital Stock Liability for Conversion	129
(35)	Other Paid-In Capital (Accounts 208-211, inc.) . .	131
(36)	Discount on Capital Stock (Account 213)	132
(37)	Capital Stock Expense (Account 214)	133
(38)	Securities Issued or Assumed and Securities Refunded Or Retired During The Year	134
(39)	Long-Term Debt (Accounts 221, 222, 223, and 224) .	135
(40)	Unamortized Debt Expense, Premium and Discount On Long- Term Debt	137
(41)	Unamortized Loss And Gain on Reacquired Debt (Accounts 189, 257)	139

(42)	Reconciliation of Reported Net Income with Taxable Income	141
(43)	Reconciliation of Reported Net Income with Taxable Income	143
(44)	Taxes Accrued, Prepaid and Charged During Year - Part 1	145
(45)	Taxes Accrued, Prepaid and Charged During Year - Part 2	147
(48)	Miscellaneous Current and Accrued Liabilities (Account 242)	149
(49)	Other Deferred Credits (Account 253)	150
(52)	Accumulated Deferred Income Taxes - Other Property (Account 282)	152
(53)	Accumulated Deferred Income Taxes - Other (Account 283)	155
(55)	Other Regulatory Assets (Account 182.3)	157
(56)	Other Regulatory Liabilities (Account 254)	159
SCHEDULE F6: INCOME ACCOUNT SUPPORTING SCHEDULES		161
(1)	Gas Operating Revenues [Account 400] - Part 1	164
(2)	Gas Operating Revenues [Account 400] - Part 2	166
(8)	Revenue From Transportation of Gas of Others Through Gathering Facilities	168
(9)	Revenues From Transportation of Gas of Others Through Transmission Facilities	170
(10)	Revenues From Storing Gas of Others (Account 489.4)	172
(11)	Other Gas Revenues (Account 495)	174
(12)	Gas Operation and Maintenance Expenses - Part 1	175
(13)	Gas Operation and Maintenance Expenses - Part 2	177
(14)	Gas Operation and Maintenance Expenses - Part 3	179
(15)	Gas Operation and Maintenance Expenses - Part 4	181

(16)	Gas Operation and Maintenance Expenses - Part 5	. 184
(17)	Gas Operation and Maintenance Expenses - Part 6	. 187
(18)	Gas Operation and Maintenance Expenses - Part 7	. 189
(19)	Gas Operation and Maintenance Expenses - Part 8	. 191
(20)	Gas Operation and Maintenance Expenses - Part 9	. 193
(21)	Gas Operation and Maintenance Expenses - Part 10	. 196
(22)	Gas Operation and Maintenance Expenses - Part 11	. 199
(23)	Gas Operation and Maintenance Expenses - Part 12	. 201
(24)	Gas Operation and Maintenance Expenses - Part 13	. 203
(25)	Gas Operation and Maintenance Expenses - Part 14	. 205
(26)	Gas Operation and Maintenance Expenses - Part 15	. 207
(27)	Gas Operation and Maintenance Expenses - Part 16	. 210
(28)	Gas Operation and Maintenance Expenses - Part 17	. 212
(29)	Gas Operation and Maintenance Expenses - Part 18	. 214
(30)	Gas Operation and Maintenance Expenses - Part 19	. 216
(35)	Exchange and Imbalance Transactions	219
(36)	Gas Used in Utility Operations - Credit (Accounts 810, 811, 812)	221
(37)	Other Gas Supply Expenses (Account 813)	223
(38)	Transmission and Compression of Gas By Others (Account 858)	224
(39)	Miscellaneous General Expenses (Account 930.2) (Gas)	226
(40)	Depreciation, Depletion, and Amortization of Gas Plant - Part 1	227
(41)	Depreciation, Depletion, and Amortization of Gas Plant - Part 2	229
(43)	Particulars Concerning Certain Income Deductions and Interest Charges Accounts	231
SCHEDULE F7: COMMON SECTION AND GAS PLANT STATISTICAL DATA . .		232
(1)	Regulatory Commission Expenses	234

(4)	Distribution of Salaries and Wages	237
(8)	Charges For Outside Professional and Other Consultative Services	238
(17)	Compressor Stations	239
(21)	Gas Storage Projects - Part 1	241
(22)	Gas Storage Projects - Part 2	244
(23)	Gas Storage Projects - Part 3	247
(24)	Transmission Lines	250
(26)	Transmission System Peak Deliveries	252
(28)	Auxiliary Peaking Facilities	254
(29)	Gas Account - Natural Gas - Part 1 Name of System Header Record	255
(29.1)	Gas Account - Natural Gas - Part 2 System Detail Record	256
(32)	The Footnotes	257
APPENDIX A - SPECIFIC INSTRUCTIONS FOR THE SCHEDULES		A-1
APPENDIX B - PIPELINE ID CODES		B-1
APPENDIX C - STATE CODES		C-1
APPENDIX D - CD SPECIFICATIONS		D-1
APPENDIX E - FILE CREATION HINTS		E-1

GENERAL INFORMATION

I. PURPOSE:

Under the authority of the Natural Gas Act (15 USC 717), the Federal Energy Regulatory Commission (the Commission) promulgated 18 CFR §260.1 and §260.2. Section 260.1 and 260.2 require the filing of FERC Form No. 2, Annual Report of Major Natural Gas Companies, and FERC Form No. 2-A, Annual Report of Nonmajor Natural Gas Companies, in electronic form. These instructions provide the format for the electronic file submitted to the Commission.

These forms are designed to collect financial and operational information from major and nonmajor interstate natural gas companies subject to the jurisdiction of the Commission. These reports are nonconfidential public use forms.

II. WHO MUST FILE:

Each natural gas company, as defined in the Natural Gas Act, which is a major or nonmajor company must prepare and file this information with the Commission. Major means having combined gas transported or stored for a fee exceeding 50 million Dth in each of the three previous calendar years. Nonmajor means not meeting the filing threshold for FERC Form No. 2, but having total gas sales or volume transactions exceeding 200,000 Dth in each of the three previous calendar years and not classified as a "Major".

III. WHAT TO SUBMIT:

For both Major and Nonmajor filings:

- (1) Submit the Form No. 2 or Form No. 2-A data file either on 1) an MS-DOS (or compatible) formatted computer diskette or 2) a compact disc (CD) that conforms to the specifications provided in the appendix titled "CD SPECIFICATIONS". The data contained in the electronic file must be coded according to the electronic filing record formats prescribed herein. The diskette must have a label affixed to it stating the respondent's name and the name of the electronic file. The CD must be enclosed in an appropriate disc protector with a label affixed to the protector stating the respondent's name and the name of the file.

The diskette or CD filings must be accompanied by a cover letter stating the content of the electronic filing. The cover letter must also include the subscription provided in

Part 385.2005(a). Respondents claiming that information is privileged must file in accordance with section 385.112; otherwise, all data submitted will be considered non-confidential and will be made available to the public upon request.

In addition to the diskette or CD, the company must submit an original and four copies of the paper format of the Form No. 2 or an original and two copies of the paper format of the Form No. 2-A.

If the respondent submits a revised filing, the respondent must resubmit the entire electronic file with all additions, deletions, revisions, and corrections incorporated. However, for the revised paper filing, the respondent is required to resubmit only those pages that have been changed from the original submission. Include with the resubmission the Identification and Attestation page, page 1.

- (2) For the CPA certification, submit with the original submission of this form, a letter or report (not applicable to respondents classified as Class C or Class D prior to January 1, 1984) prepared in conformity with current standards of reporting which will:
- (a) contain a paragraph attesting to the conformity, in all material aspects, of the schedules/records listed on the following table with the Commission's applicable Uniform System of Accounts (including applicable notes relating thereto and the Chief Accountant's published accounting releases), and
 - (b) be signed by independent certified public accountants or independent licensed public accountants, certified or licensed by a regulatory authority of a State or other political subdivision of the United States (See 18 CFR 158.10-158.12 for specific qualifications.)

<u>FINANCIAL STATEMENTS</u>	<u>Reference SCHEDULE/RECORD(s)</u>
Comparative Balance Sheet	Schedule F4, Records 11 - 18
Statement of Income	Schedule F4, Records 19 - 22
Statement of Retained Earnings	Schedule F4, Record 23
Statement of Cash Flows	Schedule F4, Record 24
Notes to Financial Statements	Schedule F4, Record 27

Insert the letter or report immediately following the cover sheet of the original and each copy of this form.

In addition to the above requirements, Form No. 2 respondents must also provide the following:

- (3) Submit immediately upon publication, four (4) copies of the latest annual report to stockholders and any annual financial or statistical report regularly prepared and distributed to bondholders, security analysts, or industry associations. (Do not include monthly or quarterly reports. Indicate by checking the appropriate box on Page 3, List of Schedules, Schedule F4 - Record ID 2.1, if the reports to stockholders will be submitted or if no annual report to stockholders is prepared.) Mail these reports to:

Chief Accountant
Federal Energy Regulatory Commission
888 First Street, NE
Room 7A-01
Washington, DC 20426

A major natural gas company must submit the electronic data in its entirety (all record formats are to be used, where applicable, except for those specified for the Form No. 2-A respondents).

Nonmajor companies must submit the following records:

Page	1	Schedule F4, Record ID's 1, 1.1, 1.2, 2
Page	2	Schedule F4, Record ID 2.1
Page	107	Schedule F4, Record ID's 8 and 9
Pages	110-113	Schedule F4, Record ID's 11 through 18
Pages	114-116	Schedule F4, Record ID's 19 through 22
Pages	118-119	Schedule F4, Record ID 23
Pages	120-121	Schedule F4, Record ID 24
Page	122	Schedule F4, Record ID 27
Pages	204-209	Schedule F5, Record ID's 3 through 9
Page	211	Schedule F5, Record ID 9.1
Pages	212-213	Schedule F5, Record ID's 10 and 10.1
Page	219	Schedule F5, Record ID 17
Page	232	Schedule F5, Record ID 55
Page	250	Schedule F5, Record ID's 33.1 and 33.2
Page	278	Schedule F5, Record ID 56
Pages	300-301	Schedule F6, Record ID's 1 and 2
Pages	317-325	Schedule F6, Record ID's 12 through 30
Page	520	Schedule F7, Record ID 29 and 29.1
Pages	551-552	Schedule F7, Record ID 32

IV. WHEN TO SUBMIT:

The electronic and paper filings of the Form No. 2 must be submitted on or before April 30 of the year following the calendar year covered by this report.

The electronic and paper filings of the Form No. 2-A must be submitted on or before March 31 of the year following the calendar year covered by this report.

V. WHERE TO SUBMIT:

- (1) Submit the paper and electronic filings to:

Office of the Secretary
Federal Energy Regulatory Commission
Washington, DC 20426

- (2) Hand deliveries can be made to:

Office of the Secretary
Federal Energy Regulatory Commission
Room 1A-7
888 First Street, NE
Washington, DC 20426

You shall not be penalized for failure to respond to this collection of information unless the collection of information displays a valid OMB control number.

GENERAL INSTRUCTIONS

1. The information required for this filing must be recorded on records in a "TAB" delimited format with the data ordered as specified in the Electronic Filing Format sections of these instructions. The "TAB" delimiter is an ASCII 9 - decimal or 09 - hexadecimal character. Each logical record should be terminated by a carriage return (CR) character (ASCII character - 13 decimal, 0D - hexadecimal) and line feed (LF) character (ASCII character 10 - decimal, 0A - hexadecimal). These characters together are denoted as a hard return <hrt> and are entered on the record by pressing the "Enter" key.

There are two important instructions regarding "TAB" delimited files:

- A. It is imperative the respondent realizes that the "TAB" characters are as important as the actual data coded onto the record. Without the correct "TAB" characters on the record to locate and distinguish separate data fields, the file cannot be data processed correctly. The respondent must be careful not to create the "TAB" delimited records by using a software program which merely converts the "TAB" characters into equivalent space characters (ASCII 0 - decimal or 00 - hexadecimal). Refer to one of the appendices for further information on how to create a "TAB" delimited file using various common software packages.
- B. If a data item is not applicable the data element must be omitted but the associated "TAB" character for that item still must be recorded on the record. For example, assume a record consists of four data items: company name, report year, beginning balance, and ending balance. Further, assume that the beginning balance field is to be left blank. Then, the structure of the reported record would be as follows:

XYZ Natural Gas Company<TAB>1996<TAB><TAB>123456<hrt>

The double "TAB" characters denote a null (or blank) entry for the beginning balance data item on this record.

There is one alternative to this rule. You are not required to code multiple "TAB"s one after another to denote null data entries for the remainder of a record.

In the previous example, if the only items that your company had data to report were the company name and year, the structure of the record could be:

XYZ Natural Gas Company<TAB>1996<TAB><TAB><TAB><hrt>

using the standard record convention or

XYZ Natural Gas Company<TAB>1996<hrt>

if using the alternative procedure. In either case, the record structure shows that the values for the beginning balance and ending balance were null. Please remember that you cannot use this method to record a "0" (zero) in any data field. A zero is a valid data entry and must be entered on the record where necessary.

2. All information required to be filed should be recorded in one file. The naming convention for the Form No. 2 file is: "F2NNNNYY.TAB", where "F2" is the file name indicator used for the Form No. 2 filing, "NNN" is the three-digit FERC pipeline code for the respondent from the appendix that lists the company codes, and "YY" is the two digit report year. The naming convention for the Form No. 2-A file is: "F2ANNNYY.TAB", where "F2A" is the file name indicator used for the Form No. 2-A filing, "NNN" is the three-digit FERC pipeline code for the respondent from the appendix that lists the company codes, and "YY" is the two digit report year.

If it is necessary to submit revised reports, the file name to the left of the "." will remain the same (F2NNNNYY or F2ANNNYY) but the extensions must be changed to ".TA1", ".TA2", etc., where ".TA1" indicates the first revision, ".TA2" the second revision, etc. The file name should be included in the transmittal letter accompanying the respondent's filing.

3. The definitions, instructions, and record type formats for this electronic filing specify explicitly the data items to be reported and the sequence for recording the information on the electronic media.
4. Prepare this report in accordance with the Uniform System of Accounts (18 CFR §201). Interpret all accounting words and phrases in accordance with the Uniform System of Accounts.
5. If the respondent does not have any data to report for a particular schedule or page, then 1) the Remarks data item for the List of Schedules records (record F4/2.1) must reflect a

"none", "not applicable", or "NA" for that Schedule, and 2) the corresponding data record(s) for that schedule must be omitted from the electronic filing.

6. Do not make narrative references to reports of previous years or to other reports in lieu of required entries, except as specifically authorized.
7. Whenever reference is made to figures from a previous year, the figures reported must be based upon those shown by the annual report of the previous year, or an appropriate explanation provided as to why different figures were used.
8. All of the requested information must adhere to the following conventions for coding data on the electronic filing:
 - A. Enter in whole numbers (dollars or Dth) only, except where otherwise noted. (Enter cents for averages and figures per unit where cents are important.) The truncating of cents is allowed except on the four basic financial statements where rounding to dollars is required. The amount shown on all supporting pages must agree with the amounts entered on the statements that they support. When applying thresholds to determine significance for reporting purposes, use for balance sheet accounts the balances at the end of the current reporting year, and use for statement of income accounts the current year's amounts.
 - B. Numeric items do not require leading zeros. Use a single "0" to report a zero value.
 - C. Indicate negative amounts with a "-" sign preceding the first nonzero digit reported.
 - E. Do not include commas or units (\$, Dth) in reporting any numeric value.
 - D. If a data item is not applicable, its value must be omitted by using a second "TAB" delimiter immediately after the "TAB" delimiter of the previous data item.
 - F. Enter all dates as mm/dd/yyyy (max length of 10 characters including the two forward slashes). Leading zeros for the month and day are not required.
 - G. All uniform account numbers should be reported as character numerics, seven (7) characters or less in

length, and should include a "." when the account number contains a decimal, e.g., account 800.2 will be reported as the character numeric string "800.2".

- H. Report percents as whole numbers between 0 and 100 inclusive.
 - I. Report all gas volumes at a pressure base of 14.73 psia and a temperature base of 60 degrees Fahrenheit.
 - I. Provide numeric data for each data item specified in these instructions even if it has been provided in a previous annual report.
9. Instructions for those record formats that contain the following note:

"This record format requires the respondent to enter the line numbers and line descriptions as labeled on the paper copy of the Form 2. See the general instructions for more information."

Some schedules of the form allow the respondent to report a variable number of lines of information under a general heading. An example of this is the Adjustments to Retained Earnings (Account 439) of the Statement of Retained Earnings on page 118 of the form. The record format for this type of schedule is designed to collect the variable rows of information that the respondent may enter on the page.

For these record formats use the conventions described below.

- A. Enter one record for each data (nonheader) line listed on the page.
- B. Line number. The line number on the record format is the same as the line number shown on the paper copy pages of the form. For the electronic filing the line number entered on the record must correspond to the line number referenced (or entered) on the paper copy. For example, on page 118 of the form, Statement of Retained Earnings for the Year, on which the respondent may enter a variable number of rows for line number 3, Adjustments to Retained Earnings (Account 439), the line numbers will run 3.01, 3.02, etc.
- C. If an entire line is not applicable for a schedule page where a line number is part of the electronic record,

enter the information on the record through the "Description" field.

- D. Do not enter records for header lines on the form. For example, on schedule page 118, Statement of Retained Earnings for the Year, line numbers 2, 3, 7, 9, and 11 are header lines and are not entered as records in the electronic filing
10. Sequence number. The sequence number is used on those records that are associated with schedules/pages of the paper version of the forms which do not allow any variance of information reported on those pages. The sequence number is the sequential number assigned to each record as it is recorded on a schedule/record. The sequence number is incremented as additional records are added to a schedule/record and will be between 1 and 999,999.
11. Footnotes. Footnotes may be used to: a) submit additional information about any data item(s) included in this report; or b) provide a brief description of any adjustments significantly affecting this report. A "Footnote" record is provided for this purpose (Schedule F7 Record ID 32).

Where applicable, each data item of the record formats has been assigned a paper copy reference. The paper copy reference is located to the right of the description of each data field on each record format. The paper copy reference is the page, line, and column reference of the item being footnoted. This paper copy reference together with the footnote number will make up the footnote reference at the end of the record for any item to which a footnote applies. Multiple footnote references for a single record will be separated by a forward slash "/". For example, if a respondent wished to footnote the item entered on line 20, in column (e) on page 260 and the footnote number was 345, the reference would appear as 260-20-e-345. Hyphens separate the page, line, column, and footnote numbers. A second footnote with a number of 400 would be added as 260-20-e-345/260-20-e-400.

If a line or column component of the footnote reference does not apply enter a blank between the hyphens.

Enter an 'x' in place of a row identifier if the footnote applies to all of the data shown in the rows for the column identified in the footnote id. Conversely, enter an 'x' in the column identifier if the footnote applies to all of the

data shown in the columns for the row identified in the footnote id.

The page number component of the paper copy reference is the first page of a schedule whether it is a single page schedule or a multi-page schedule. Even if a footnote appears on a later page of a multi-page schedule the footnote must only reference the first page of the schedule. The first page of a multi-page schedule page now becomes a proxy for the entire schedule page. For example, Gas Plant in Service ranges across pages 204 through 209. A footnote on page 207 would contain a page reference of 204. In this example, a footnote of 204-70-f-45 tells the reader that footnote 45 applies to line 70, column f, of Gas Plant in Service.

12. Specific instructions for each of the schedules are included in an appendix. These instructions are essentially the same instructions that are printed on the paper copy pages of the form. However, adjustments to the paper copy instructions have been made, where necessary, to comply with the conventions established for the electronic filing.
13. Transportation Volumes. Transportation volumes reported shall be those actually delivered by the respondent pipeline unless otherwise directed.
14. Source of Codes.
 - A. Pipeline ID - Use the FERC three-digit code for the respondent's pipeline. An appendix listing the valid pipeline codes is included. If your pipeline is not listed in the appendix, call Curtis Chappell or Judy Gantt at 202-208-2020.
 - B. Rate Schedule - Report the respondent's own designation for the rate schedule being reported. This rate schedule name must be entered exactly as it is reported in other reports to the Commission.

DEFINITIONS

1. Btu per
Cubic Foot

The total heating value, expressed in Btu, produced by the combustion, at constant pressure, of the amount of the gas which would occupy a volume of 1 cubic foot at a temperature of (60 degrees Fahrenheit) if saturated with water vapor and under a pressure equivalent to that of 30 inches of mercury at (32 degrees Fahrenheit), and under standard gravitational force (980.665 cm. per sec.²) with air of the same temperature and pressure as the gas, when the products of combustion are cooled to the initial temperature of gas and air when the water formed by combustion is condensed to the liquid state. (Sometimes called gross heating value or total heating value.)
2. Commission
Authorization

The authorization of the Federal Energy Regulatory Commission, or any other Commission. Name the Commission whose authorization was obtained and give date of the authorization.
3. Respondent

The person, corporation, licensee, agency, authority, or other legal entity or instrumentality in whose behalf the report is made.

```
#####
#
#
#  GENERAL CORPORATE INFORMATION AND FINANCIAL STATEMENTS  #
#
#                      SCHEDULE F4                      #
#
#####
```

DEFINITIONS OF ITEMS AND FILE LAYOUT FOR

SCHEDULE F4: THE GENERAL CORPORATE INFORMATION AND FINANCIAL STATEMENTS

- (1) Pipeline Company Information - Part 1
- (1.1) Pipeline Company Information - Part 1a (Form 2-A respondents Only)
- (1.2) Pipeline Company Information - Part 1b (Form 2-A respondents Only)
- (2) Pipeline Company Information - Part 2
- (2.1) List of Schedules
- (3) General Information
- (4) Control Over Respondent
- (5) Corporations Controlled by Respondent
- *** Records (6) - (7) omitted
- (8) Data on Security Holders and Voting Powers - Part 1

- (9) Data on Security Holders and Voting Powers - Part 2
- (10) Important Changes During The Year
- (11) Comparative Balance Sheet - Part 1
- (12) Comparative Balance Sheet - Part 2
- (13) Comparative Balance Sheet - Part 3
- (14) Comparative Balance Sheet - Part 4
- (15) Comparative Balance Sheet - Part 5
- (16) Comparative Balance Sheet - Part 6
- (17) Comparative Balance Sheet - Part 7
- (18) Comparative Balance Sheet - Part 8
- (19) Statement of Income for the Year - Part 1
- (20) Statement of Income for the Year - Part 2
- (21) Statement of Income for the Year - Part 3
- (22) Statement of Income for the Year - Part 4
- (23) Statement of Retained Earnings for the Year
- (24) Statement of Cash Flows
- *** Records (25) - (26) omitted

(27) Notes to Financial Statements

```

*****
*
*      (1)      Pipeline Company Information - Part 1
*
*****

```

Item No.	Item	Max Length	Data Type	Comments	Paper Copy Reference
	Schedule ID	2	character	sch = F4	
	Record ID	4	numeric	code = 1	
	Sequence Number	6	numeric	see general instructions	
1	Company ID	3	numeric	enter the 3 digit FERC pipeline code, see pipeline code appendix	
Identification					
2	Respondent Name	45	character	exact legal name of respondent	1-1-
3	Previous Name	45	character	previous name of respondent	1-3-
4	Date of Name Change	10	numeric	(mm/dd/yyyy); if name change occurred during report year	1-3-
5	Respondent's Address	60	character	Address of principal business office at end of year (street, city, state, zip code)	1-4-
6	Date of Report	10	numeric	(mm/dd/yyyy); month, day, and year the report is prepared	1-10-
7	Year of Report	4	numeric	(yyyy); calendar year of report	1-2-

8	Type of Filing	1	numeric	original filing, code = 1; revised filing, code = 2	1-9-
	Footnote ID	50	character	see general instructions	

```

*****
*
*      (1.1) Pipeline Company Information - Part 1a
*
*      Note: This record is to be reported by Form No. 2-A
*             respondents only.
*
*****

```

Item No.	Item	Max Length	Data Type	Comments	Paper Copy Reference
	Schedule ID	2	character	sch = F4	
	Record ID	4	numeric	code = 1.1	
	Sequence Number	6	numeric	see general instructions	
8a	Name of Officer Having Custody of the Books of Account	30	character	name of contact person	1-11-
8b	Title of Officer	15	character	title of contact person	1-12-
8c	Address of Officer	60	character	address of contact person (street, city, state, zip code)	1-13-
8d	State Code Where Respondent is Incorporated	2	numeric	FIPS code of state; see FIPS state code appendix	1-14-
8e	Date of Incorporation	10	numeric	(mm/dd/yyyy)	1-15-

8f	Law Incorporated Under	30	character	If applicable, enter reference to law incorporated under	1-16-
	Footnote ID	50	character	see general instructions	

```

*****
*
*          (1.2) Pipeline Company Information - Part 1b
*
*          Explanation of Manner and Extent of Corporate Control
*
*          Note: This record is to be reported by Form No. 2-A
*                respondents only.
*
*****

```

Note: The information reported in this schedule consists of two sections:
1) a header record followed by 2) text line records.

Item No.	Item	Max Length	Data Type	Comments	Paper Copy Reference

(1) Header Record					
	Schedule ID	2	character	sch = F4	
	Record ID	4	numeric	code = 1.2	
	Header Title	53	character	code = Explanation of Manner and Extent of Corporate Control	

(2) Text Line Record(s)

Each entire record consists of the text of the "Explanation of Manner and Extent of Corporate Control" without prefix of any kind. A maximum of 80 character positions are provided for entering textual information in this text line record. It is preferable to enter blank lines to make the reported information more readable.

```

*****
*
*      (2)      Pipeline Company Information - Part 2
*
*****

```

Item No.	Item	Max Length	Data Type	Comments	Paper Copy Reference
	Schedule ID	2	character	sch = F4	
	Record ID	4	numeric	code = 2	
	Sequence Number	6	numeric	see general instructions	
9	Contact	30	character	name of contact person	1-5-
10	Title of Contact	15	character	title of contact person	1-6-
11	Address of Contact	60	character	address of contact person (street, city, state, zip code)	1-7-
12	Telephone of Contact	10	numeric	(AAAPPPNNNN); area code = AAA, exchange = PPP, number = NNNN	1-8-
Attestation					
13	Name	30	character	name of person attesting to the report	1-11- (Form 2) or 1-18- (Form 2-A)
14	Title	30	character	title of person attesting to the report	1-12- (Form 2) or 1-19- (Form 2-A)
15	Date Signed	10	character	(mm/dd/yyyy); date attestation was signed	1-14- (Form 2) or 1-21- (Form 2-A)

Footnote ID	50	character	see general instructions
-------------	----	-----------	--------------------------

```

*****
*
*           (2.1) List of Schedules
*
*****

```

Note: This record format requires the respondent to enter the line numbers and line descriptions as labeled on the paper copy of the Form 2. See the general instructions for more information.

Item No.	Item	Max Length	Data Type	Comments	Paper Copy Reference
	Schedule ID	2	character	sch = F4	
	Record ID	4	numeric	code = 2.1	
	Line Number	6	numeric	see general instructions	
229	Title of Schedule	65	character	enter schedule title	2-1..71-a (Form 2) 2-1..17-a (Form 2A)
230	Reference Page Number	8	character	enter reference page number	2-1..71-b (Form 2) 2-1..17-b (Form 2A)
231	Remarks	10	character		2-1..71-c (Form 2) 2-1..17-c (Form 2A)
	Footnote ID	50	character	see general instructions	

```

*****
*
*          (3)    General Information
*
*
*****

```

Item No.	Item	Max Length	Data Type	Comments	Paper Copy Reference
	Schedule ID	2	character	sch = F4	
	Record ID	4	numeric	code = 3	
	Sequence Number	6	numeric	see general instructions	
	Text ID	1	numeric	see note 1 at end of record	
	Text	80	character	see note 2 at end of record	

NOTE 1:

<u>Text ID</u>	<u>Paper Copy Reference</u>	<u>Information to be Reported</u>
1	101-1-	Provide name and title of officer having custody of the general corporate books of account and address of office where the general corporate books are kept and address of office where any other corporate books of account are kept, if different from that where the general corporate books are kept.
2	101-2-	Provide the name of the State under the laws of which respondent is incorporated and date of incorporation. If incorporated under a special law, give reference to such law. If not incorporated, state that fact and give the type of organization and the date organized.

- 3 101-3- If at any time during the year the property of respondent was held by a receiver or trustee, give (a) name of receiver or trustee, (b) date such receiver or trustee took possession, (c) the authority by which the receivership or trusteeship was created, and (d) date when possession by receiver or trustee ceased.
- 4 101-4- State the classes of utility and other services furnished by respondent during the year in each State in which the respondent operated.
- 5 101-5- Have you engaged as the principal accountant to audit your financial statements an accountant who is not the principal accountant for your previous year's certified financial statements? Yes or No. If yes, enter the date when such independent accountant was initially engaged. (mm/dd/yyyy)

NOTE 2:

A maximum of 80 character positions are provided for entering textual information. It is preferable to enter blank lines to make the reported information more readable.

```

*****
*
*          (4)      Control Over Respondent
*
*
*****

```

Note: This record format requires the respondent to enter the line numbers and line descriptions as labeled on the paper copy of the Form 2. See the general instructions for more information.

Item No.	Item	Max Length	Data Type	Comments	Paper Copy Reference
	Schedule ID	2	character	sch = F4	
	Record ID	4	numeric	code = 4	
	Line Number	3	numeric	see general instructions	
18	Company Name	45	character	name of company that held control over respondent	102-1..5-a
19	Type of Control	1	character	company is the main parent or has the ultimate control over respondent, code = M; direct, code = D; indirect, code = I; joint control, code = J	102-1..5-b
20	State of Incorporation	2	numeric	FIPS code of state; see FIPS state code appendix	102-1..5-c
21	Percent Voting Stock Owned	3	numeric	amount, (%)	102-1..5-d
	Footnote ID	50	character	see general instructions	


```

*****
*
*          (5)    Corporations Controlled by Respondent
*
*
*****

```

Note: This record format requires the respondent to enter the line numbers and line descriptions as labeled on the paper copy of the Form 2. See the general instructions for more information.

Item No.	Item	Max Length	Data Type	Comments	Paper Copy Reference
	Schedule ID	2	character	sch = F4	
	Record ID	4	numeric	code = 5	
	Line Number	3	numeric	see general instructions	
22	Name of Company Controlled	45	character	report each company controlled directly or indirectly by the respondent during the year	103-1..5-a
23	Type of Control	1	character	direct, code = D; indirect, code = I; joint control, code = J	103-1..5-b
24	Kind of Business	45	character		103-1..5-c
25	Percent Voting Stock Owned	3	numeric	amount, (%)	103-1..5-d
	Footnote ID	50	character	see general instructions	

```

*****
*
*      (8)      Security Holders and Voting Powers - Part 1
*
*****

```

Item No.	Item	Max Length	Data Type	Comments	Paper Copy Reference
	Schedule ID	2	character	sch = F4	
	Record ID	4	numeric	code = 8	
	Sequence Number	6	numeric	see general instructions	
27	Voting Security Date	10	numeric	(mm/dd/yyyy); "as of" date for information reported in this schedule F4 records 08 and 09	107-4-
28a	Total Votes of All Voting Securities (Common Stock)	12	numeric	total number of common stock votes as of the date reported in item 27	107-5-c
28b	Total Votes of All Voting Securities (Preferred Stock)	12	numeric	total number of preferred stock votes as of the date reported in item 27	107-5-d
28c	Total Votes of All Voting Securities (Other	12	numeric	total number of "other securities with voting rights" votes as of the date reported in item 27	107-5-e
28d	Total Votes	12	numeric	sum of items 28a, 28b,	107-5-b

	of All Voting Securities			and 28c	
29a	Number of Security Holders (Common Stock)	12	numeric	total number of security holders of common stock as of the date reported in item 27	107-6-c
29b	Number of Security Holders (Preferred Stock)	12	numeric	total number of security holders of preferred stock as of the date reported in item 27	107-6-d
29c	Number of Security Holders (Other)	12	numeric	total number of security holders of "other voting securities" as of the date reported in item 27	107-6-e
29d	Total Security Holders	12	numeric	sum of items 29a, 29b, and 29c	107-6-b
30a	Total Votes of Top Ten Security Holders (Common Stock)	12	numeric	total number of common stock votes of the top ten security holders as of the date reported in item 27	107-7-c
30b	Total Votes of Top Ten Security Holders (Preferred Stock)	12	numeric	total number of preferred stock votes of the top ten security holders as of the date reported in item 27	107-7-d
30c	Total Votes of Top Ten Security Holders (Other)	12	numeric	total number of "other securities" votes of the top top security holders as of the date reported in item 27	107-7-e
30d	Total Votes	12	numeric	sum of items 30a, 30b,	

	of Top Ten Security Holders			and 30c	107-7-b
31	Closing Date	10	numeric	(mm/dd/yyyy); date of the latest closing of the stock book prior to end of year; state purpose of closing in footnote	107-1-
32	Votes Cast	12	numeric	total votes cast at latest general meeting prior to end of year for election of directors of respondent	107-2-
33	Votes by Proxy	12	numeric	votes cast by proxy at latest general meeting prior to end of year for election of directors of respondent	107-2-
34	General Meeting Date	10	numeric	(mm/dd/yyyy); date of general meeting prior to end of year for election of directors of respondent	107-3-
35	General Meeting Place	50	character	(city, state); location of general meeting prior to end of year for election of directors of respondent	107-3-
	Footnote ID	50	character	see general instructions	

```

*****
*
*      (9)      Security Holders and Voting Powers - Part 2
*
*****

```

Item No.	Item	Max Length	Data Type	Comments	Paper Copy Reference
	Schedule ID	2	character	sch = F4	
	Record ID	4	numeric	code = 9	
	Line Number	6	numeric	see general instructions, begin with line number = 8	
TOP TEN SECURITY HOLDERS					
36	Security Holder Name (Title)	50	character	enter name of security holder and title	107-8..17-a
37	Security Holder Address	60	character	address of stockholder (street, city, state, zip code)	107-8..17-a
38a	Total Votes of Security Holder (Common Stock)	12	numeric	total number of common stock votes as of the date reported in item 27	107-8..17-c
38b	Total Votes of Security Holder (Preferred Stock)	12	numeric	total number of preferred stock votes as of the date reported in item 27	107-8..17-d
38c	Total Votes of Security	12	numeric	total number of "other securities" votes as of the	107-8..17-e

	Holder (Other Securities)			date reported in item 27	
38d	Total Votes of Security Holder	12	numeric	sum of items 38a, 38b, and 38c	107-8..17-b
	Footnote ID	50	character	see general instructions	

```

*****
*
*          (10)   Important Changes During the Year
*
*
*****

```

Note: The information reported in this schedule consists of two sections:
 1) a header record followed by 2) text line records.

Item No.	Item	Max Length	Data Type	Comments	Paper Copy Reference

(1) Header Record					
	Schedule ID	2	character	sch = F4	
	Record ID	4	numeric	code = 10	
	Header Title	33	character	code = Important Changes During the Year	

(2) Text Line Record(s)

Each entire record consists of the text of the "Important Changes During the Year" without prefix of any kind. A maximum of 80 character positions are provided for entering textual information in this text line record. It is preferable to enter blank lines to make the reported information more readable.

```

*****
*
*          (11)   Comparative Balance Sheet - Part 1
*
*****

```

Item No.	Item	Max Length	Data Type	Comments	Paper Copy Reference
	Schedule ID	2	character	sch = F4	
	Record ID	4	numeric	code = 11	
	Sequence Number	6	numeric	see general instructions	
	Balance Year	1	numeric	balance at beginning of year, code = 1; balance at end of year, code = 2	
UTILITY PLANT					
40	Utility Plant	12	numeric	[accounts 101-106,114]	110-2-c or d
41	Construction Work in Progress	12	numeric	[account 107]	110-3-c or d
42	Total Utility Plant	12	numeric	sum of item 40 and item 41	110-4-c or d
43	Accumulated Provision for Depreciation Amortization and Depletion	12	numeric	[accounts 108, 111, 115]	110-5-c or d
44	Subtotal, Net	12	numeric	item 42 minus item 43	110-6-c or d

Utility Plant

45	Nuclear Fuel	12	numeric	[accounts 120.1-120.4, 120.6]	110-7-c or d
46	Accumulated Provision for Amortization of Nuclear Fuel Assemblies	12	numeric	[account 120.5]	110-8-c or d
47	Net Nuclear Fuel	12	numeric	item 45 minus item 46	110-9-c or d
48	Net Utility Plant	12	numeric	sum of item 44 and item 47	110-10-c or d
49	Utility Plant Adjustments	12	numeric	[account 116]	110-11-c or d
50a	Gas Stored Base Gas	12	numeric	[account 117.1]	110-12-c or d
50b	System Balancing Gas	12	numeric	[account 117.2]	110-13-c or d
50c	Gas Stored in Reservoirs and Pipelines - Noncurrent	12	numeric	[account 117.3]	110-14-c or d
50d	Gas owned to System Gas	12	numeric	[account 117.4]	110-15-c or d

OTHER PROPERTY AND INVESTMENTS

51	Nonutility Property	12	numeric	[account 121]	110-17-c or d
----	------------------------	----	---------	---------------	---------------

52	Accumulated Provision for Depreciation and Amortization	12	numeric	[account 122]	110-18-c or d
53	Investments in Associated Companies	12	numeric	[account 123]	110-19-c or d
54	Investments in Subsidiary Companies	12	numeric	[account 123.1]	110-20-c or d
54a	Noncurrent Portion of Allowances	12	numeric		110-22-c or d
55	Other Investments	12	numeric	[account 124]	110-23-c or d
56	Special Funds	12	numeric	[accounts 125-128]	110-24-c or d
57	Total Other Property and Investments	12	numeric	item 51 - item 52 + (sum of items 53, 54, 54a, 55, and 56)	110-25-c or d
	Footnote ID	50	character	see general instructions	

```

*****
*
*          (12)   Comparative Balance Sheet - Part 2
*
*****

```

Item No.	Item	Max Length	Data Type	Comments	Paper Copy Reference
	Schedule ID	2	character	sch = F4	
	Record ID	4	numeric	code = 12	
	Sequence Number	6	numeric	see general instructions	
	Balance Year	1	numeric	balance at beginning of year, code = 1; balance at end of year, code = 2	
CURRENT AND ACCRUED ASSETS					
58	Cash	12	numeric	[account 131]	110-27-c or d
59	Special Deposits	12	numeric	[accounts 132-134]	110-28-c or d
60	Working Funds	12	numeric	[account 135]	110-29-c or d
61	Temporary Cash Investments	12	numeric	[account 136]	110-30-c or d
62	Notes Receivable	12	numeric	[account 141]	110-31-c or d
63	Customer Accounts Receivable	12	numeric	[account 142]	110-32-c or d

64	Other Accounts Receivable	12	numeric	[account 143]	110-33-c or d
65	Accumulated Provision for Uncollectible Account - Credit	12	numeric	[account 144]	110-34-c or d
66	Notes Receivable from Associated Companies	12	numeric	[account 145]	110-35-c or d
67	Accounts Receiv- able from Assoc- iated Companies	12	numeric	[account 146]	110-36-c or d
68	Fuel Stock	12	numeric	[account 151]	110-37-c or d
69	Fuel Stock Expenses Undistributed	12	numeric	[account 152]	110-38-c or d
70	Residuals (Elec) and Extracted Products (Gas)	12	numeric	[account 153]	110-39-c or d
71	Plant Materials and Operating Supplies	12	numeric	[account 154]	110-40-c or d
72	Merchandise	12	numeric	[account 155]	110-41-c or d
73	Other Materials and Supplies	12	numeric	[account 156]	110-42-c or d
74	Nuclear Materials Held	12	numeric	[account 157]	110-43-c or d

	for Sale				
74a	Allowances	12	numeric	[accounts 158.1 and 158.2]	111-44-c or d
74b	Noncurrent Portion of Allowances	12	numeric		111-45-c or d
	Footnote ID	50	character	see general instructions	

```

*****
*
*          (13)    Comparative Balance Sheet - Part 3
*
*****

```

Item No.	Item	Max Length	Data Type	Comments	Paper Copy Reference
	Schedule ID	2	character	sch = F4	
	Record ID	4	numeric	code = 13	
	Sequence Number	6	numeric	see general instructions	
	Balance Year	1	numeric	balance at beginning of year, code = 1; balance at end of year, code = 2	
75	Stores Expense Undistributed	75	numeric	[account 163]	111-46-c or d
76	Gas Stored Underground - Current	12	numeric	[account 164.1]	111-47-c or d
77	Liquefied Natural Gas Stored and Held for Processing	12	numeric	[accounts 164.2 & 164.3]	111-48-c or d
79	Prepayments	12	numeric	[account 165]	111-49-c or d
80	Advances for Gas	12	numeric	[accounts 166 & 167]	111-50-c or d

82	Interest and Dividends Receivable	12	numeric	[account 171]	111-51-c or d
83	Rents Receivable	12	numeric	[account 172]	111-52-c or d
84	Accrued Utility Revenues	12	numeric	[account 173]	111-53-c or d
85	Miscellaneous Current and Accrued Assets	12	numeric	[account 174]	111-54-c or d
86	Total Current and Accrued Assets	12	numeric	(sum of items 58 thru 64) - item 65 + (sum of items 66 thru 74a) - item 74b + (sum of items 75 thru 85)	111-55-c or d
	Footnote ID	50	character	see general instructions	

```

*****
*
*          (14)    Comparative Balance Sheet - Part 4
*
*****

```

Item No.	Item	Max Length	Data Type	Comments	Paper Copy Reference
	Schedule ID	2	character	sch = F4	
	Record ID	4	numeric	code = 14	
	Sequence Number	6	numeric	see general instructions	
	Balance Year	1	numeric	balance at beginning of year, code = 1; balance at end of year, code = 2	
DEFERRED DEBITS					
87	Unamortized 111-57-c or d Debt Expense	12	numeric	[account 181]	
88	Extraordinary Property Losses	12	numeric	[account 182.1]	111-58-c or d
89	Unrecovered Plant and Regulatory Study Costs	12	numeric	[account 182.2]	111-59-c or d
89a	Other Regulatory Assets	12	numeric	[account 182.3]	111-60-c or d

90	Prelim. Survey and Investi- gation Charges (Electric)	12	numeric	[account 183]	111-61-c or d
91	Preliminary Survey and Investigation Charges (Gas)	12	numeric	[accounts 183.1,183.2]	111-62-c or d
92	Clearing Accounts	12	numeric	[account 184]	111-63-c or d
93	Temporary Facilities	12	numeric	[account 185]	111-64-c or d
94	Miscellaneous Deferred Debits	12	numeric	[account 186]	111-65-c or d
95	Deferred Losses from Disposition of Utility Plant	12	numeric	[account 187]	111-66-c or d
96	Research, Development and Demonstration Expenditures	12	numeric	[account 188]	111-67-c or d
97	Unamortized Loss on Re- acquired Debt	12	numeric	[account 189]	111-68-c or d
98	Accumulated Deferred Income Taxes	12	numeric	[account 190]	111-69-c or d
99	Unrecovered Purchased Gas	12	numeric	[account 191]	111-70-c or d

Costs					
102	Total Deferred Debits	12	numeric	(sum of items 87 thru 89) + item 89a + (sum of items 90 thru 99)	111-71-c or d
103	Total Assets and Other Debits	12	numeric	sum of items 48, 49, 50, 57, 86, and 102	111-72-c or d
	Footnote ID	50	character	see general instructions	

```

*****
*
*          (15)    Comparative Balance Sheet - Part 5
*
*****

```

Item No.	Item	Max Length	Data Type	Comments	Paper Copy Reference
	Schedule ID	2	character	sch = F4	
	Record ID	4	numeric	code = 15	
	Sequence Number	6	numeric	see general instructions	
	Balance Year	1	numeric	balance at beginning of year, code = 1; balance at end of year, code = 2	
PROPRIETARY CAPITAL					
104	Common Stock Issued	12	numeric	[account 201]	112-2-c or d
105	Preferred Stock Issued	12	numeric	[account 204]	112-3-c or d
106	Capital Stock Subscribed	12	numeric	[accounts 202, 205]	112-4-c or d
107	Stock Liability for Conversion	12	numeric	[accounts 203, 206]	112-5-c or d
108	Premium on Capital Stock	12	numeric	[account 207]	112-6-c or d

109	Other Paid-In Capital	12	numeric	[accounts 208-211]	112-7-c or d
110	Installments Received on Capital Stock	12	numeric	[account 212]	112-8-c or d
111	Discount on Capital Stock	12	numeric	[account 213]	112-9-c or d
112	Capital Stock Expense	12	numeric	[account 214]	112-10-c or d
113	Retained Earnings	12	numeric	[accounts 215, 215.1, 216]	112-11-c or d
114	Unappropriated Undistributed Subsidiary Earnings	12	numeric	[account 216.1]	112-12-c or d
115	Reacquired Capital Stock	12	numeric	[account 217]	112-13-c or d
116	Total Proprietary Capital	12	numeric	(sum of items 104 thru 110) - item 111 - item 112 + item 113 + item 114 - item 115	112-14-c or d
	Footnote ID		character	see general instructions	

```

*****
*
*          (16)    Comparative Balance Sheet - Part 6
*
*****

```

Item No.	Item	Max Length	Data Type	Comments	Paper Copy Reference
	Schedule ID	2	character	sch = F4	
	Record ID	4	numeric	code = 16	
	Sequence Number	6	numeric	see general instructions	
	Balance Year	1	numeric	balance at beginning of year, code = 1; balance at end of year, code = 2	
LONG TERM DEBT					
117	Bonds	12	numeric	[account 221]	112-16-c or d
118	Reacquired Bonds	12	numeric	[account 222]	112-17-c or d
119	Advances from Associated Companies	12	numeric	[account 223]	112-18-c or d
120	Other Long- Term Debt	12	numeric	[account 224]	112-19-c or d
121	Unamortized Premium on Long-Term Debt	12	numeric	[account 225]	112-20-c or d

122a	Unamortized Discount on Long-Term Debt-Debit	12	numeric	[account 226]	112-21-c or d
122b	Current Portion of Long-Term Debt	12	numeric		112-22-c or d
123	Total Long- Term Debt	12	numeric	item 117 - item 118 + (sum of items 119 thru 121) - item 122a - item 122b	112-23-c or d

OTHER NONCURRENT LIABILITIES

124	Obligations Under Capital Leases - Noncurrent	12	numeric	[account 227]	112-25-c or d
125	Accumulated Provision for Property Insurance	12	numeric	[account 228.1]	112-26-c or d
126	Accumulated Provision for Injuries and Damages	12	numeric	[account 228.2]	112-27-c or d
127	Accumulated Provision for Pensions and Benefits	12	numeric	[account 228.3]	112-28-c or d
128	Accumulated Miscellaneous Operating	12	numeric	[account 228.4]	112-29-c or d

Provisions					
129	Accumulated Provision for Rate Refunds	12	numeric	[account 229]	112-30-c or d
130	Total Other Noncurrent Liabilities	12	numeric	sum of items 124 thru 129	112-31-c or d
	Footnote ID	50	character	see general instructions	

```

*****
*
*          (17)   Comparative Balance Sheet - Part 7
*
*****

```

Item No.	Item	Max Length	Data Type	Comments	Paper Copy Reference
	Schedule ID	2	character	sch = F4	
	Record ID	4	numeric	code = 17	
	Sequence Number	6	numeric	see general instructions	
	Balance Year	1	numeric	balance at beginning of year, code = 1; balance at end of year, code = 2	
CURRENT AND ACCRUED LIABILITIES					
131a	Current Portion of Long-Term Debt	12	numeric		113-33-c or d
131b	Notes Payable	12	numeric	[account 231]	113-34-c or d
132	Accounts Payable	12	numeric	[account 232]	113-35-c or d
133	Notes Payable to Associated Companies	12	numeric	[account 233]	113-36-c or d
134	Accounts Payable to	12	numeric	[account 234]	113-37-c or d

	Associated Companies				
135	Customer Deposits	12	numeric	[account 235]	113-38-c or d
136	Taxes Accrued	12	numeric	[account 236]	113-39-c or d
137	Interest Accrued	12	numeric	[account 237]	113-40-c or d
138	Dividends Declared	12	numeric	[account 238]	113-41-c or d
139	Matured Long- Term Debt	12	numeric	[account 239]	113-42-c or d
140	Matured Interest	12	numeric	[account 240]	113-43-c or d
141	Tax Collections Payable	12	numeric	[account 241]	113-44-c or d
142	Miscellaneous Current and Accrued Liabilities	12	numeric	[account 242]	113-45-c or d
143	Obligations Under Capital Leases - Current	12	numeric	[account 243]	113-46-c or d
144	Total Current and Accrued Liabilities	12	numeric	sum of items 131 thru 143	113-47-c or d
	Footnote ID	50	character	see general instructions	


```

*****
*
*          (18)   Comparative Balance Sheet - Part 8
*
*****

```

Item No.	Item	Max Length	Data Type	Comments	Paper Copy Reference
	Schedule ID	2	character	sch = F4	
	Record ID	4	numeric	code = 18	
	Sequence Number	6	numeric	see general instructions	
	Balance Year	1	numeric	balance at beginning of year, code = 1; balance at end of year, code = 2	
DEFERRED CREDITS					
145	Customer Advances for Construction	12	numeric	[account 252]	113-49-c or d
146	Accumulated Deferred Investment Tax Credits	12	numeric	[account 255]	113-50-c or d
147	Deferred Gains from Disposition of Utility Plant	12	numeric	[account 256]	113-51-c or d
148	Other Deferred Credits	12	numeric	[account 253]	113-52-c or d

148a	Other Regulatory Liabilities	12	numeric	[account 254]	113-53-c or d
149	Unamortized Gain on Reacquired Debt	12	numeric	[account 257]	113-54-c or d
150	Accumulated Deferred Income Taxes	12	numeric	[accounts 281-283]	113-55-c or d
151	Total Deferred Credits	12	numeric	(sum of items 145 thru 150)	113-56-c or d
152	Total Liabilities and Other Credits	12	numeric	sum of items 116, 123, 130, 144, and 151	113-57-c or d
	Footnote ID	50	character	see general instructions	

```

*****
*
*          (19)   Statement of Income for the Year - Part 1
*
*****

```

Item No.	Item	Max Length	Data Type	Comments	Paper Copy Reference
	Schedule ID	2	character	sch = F4	
	Record ID	4	numeric	code = 19	
	Sequence Number	6	numeric	see general instructions	
	Balance Year	1	numeric	current year, code = 1; previous year, code = 2	
	Utility Plant Reported	1	numeric	electric utility, code = 1; gas utility, code = 2; other utility, (specify in item 169b), code = 3; total utility plant, code = 4;	
UTILITY OPERATING INCOME					
153	Gas Operating Revenues	12	numeric	[account 400]	114-2-c...
OPERATING EXPENSES					
154	Operation Expenses	12	numeric	[account 401]	114-4-c...
155	Maintenance Expenses	12	numeric	[account 402]	114-5-c...

156	Depreciation Expense	12	numeric	[account 403]	114-6-c...
157	Amortization and Depletion of Utility Plant	12	numeric	[accounts 404-405]	114-7-c...
158	Amortization of Utility Plant Acquisition Adjustments	12	numeric	[account 406]	114-8-c...
159	Amortization of Property Losses, Unre- covered Plant and Regulatory Study Costs	12	numeric	[account 407]	114-9-c...
160	Amortization of Conversion Expenses	12	numeric	[account 407]	114-10-c...
160a	Regulatory Debits	12	numeric	[account 407.3]	114-11-c...
160b	Regulatory Credits	12	numeric	[account 407.4]	114-12-c...
161	Taxes Other Than Income Taxes	12	numeric	[account 408.1]	114-13-c...
162	Income Taxes - Federal	12	numeric	[account 409.1]	114-14-c...
163	Income Taxes -	12	numeric	[account 409.1]	114-15-c...

Other					
164	Provision for Deferred Income Taxes	12	numeric	[account 410.1]	114-16-c...
165	Provision for Deferred Income Taxes - Credit	12	numeric	[account 411.1]	114-17-c...
166	Investment Tax Credit Adjust- ment - Net	12	numeric	[account 411.4]	114-18-c...
167	Gains from Disposition of Utility Plant	12	numeric	[account 411.6]	114-19-c...
168	Losses from Disposition of Utility Plant	12	numeric	[account 411.7]	114-20-c...
168a	Gains from Disposition of Allowances	12	numeric	[account 411.8]	114-21-c...
168b	Losses from Disposition of Allowances	12	numeric	[account 411.9]	114-22-c...
169	Total Utility Operating Expenses	12	numeric	(sum of items 154 thru 160) + item 160a - item 160b + (sum of items 161 thru 164) - item 165 + item 166 - item 167 + item 168 - item 168a + item 168b	114-23-c...

169a	Net Utility Operating Income	12	numeric	item 153 minus item 169	114-24-c...
169b	Other Item Specified	30	character	specify item reported	114- -
	Footnote ID	50	character	see general instructions	


```

*****
*
*          (20)   Statement of Income for the Year - Part 2
*
*****

```

Item No.	Item	Max Length	Data Type	Comments	Paper Copy Reference
	Schedule ID	2	character	sch = F4	
	Record ID	4	numeric	code = 20	
	Sequence Number	6	numeric	see general instructions	
	Balance Year	1	numeric	current year, code = 1; previous year, code = 2	
170	Net Utility Operating Income	12	numeric	item 153 minus item 169 (where Utility Plant Reported code = "4")	116-25-c or d
OTHER INCOME AND DEDUCTIONS					
OTHER INCOME					
NONUTILITY OPERATING INCOME					
171	Revenues from Merchandising, Jobbing and Contract Work	12	numeric	[account 415]	116-29-c or d
172	Costs and Expenses of Merchandising, Jobbing and Contract Work	12	numeric	[account 416]	116-30-c or d

173	Revenues from Nonutility Operations	12	numeric	[account 417]	116-31-c or d
174	Expenses of 116-32-c or d Nonutility Operations	12	numeric	[account 417.1]	
175	Nonoperating Rental Income	12	numeric	[account 418]	116-33-c or d
176	Equity in Earnings of Subsidiary Companies	12	numeric	[account 418.1]	116-34-c or d
177	Interest and Dividend Income	12	numeric	[account 419]	116-35-c or d
178	Allowance for Other Funds Used During Construction	12	numeric	[account 419.1]	116-36-c or d
179	Miscellaneous Nonoperating Income	12	numeric	[account 421]	116-37-c or d
180	Gain on Disposition of Property	12	numeric	[account 421.1]	116-38-c or d
181	Total Other Income	12	numeric	item 171 - item 172 + item 173 - item 174 + (sum of items 175 thru 180)	116-39-c or d

OTHER INCOME DEDUCTIONS

182	Loss on Disposition of Property	12	numeric	[account 421.2]	116-41-c or d
183	Miscellaneous Amortization	12	numeric	[account 425]	116-42-c or d
184	Miscellaneous Income Deductions	12	numeric	[accounts 426.1-426.5]	116-43-c or d
185	Total Other Income Deductions	12	numeric	sum of items 182 thru 184	116-44-c or d
	Footnote ID	50	character	see general instructions	

```

*****
*
*          (21)   Statement of Income for the Year - Part 3
*
*****

```

Item No.	Item	Max Length	Data Type	Comments	Paper Copy Reference
	Schedule ID	2	character	sch = F4	
	Record ID	4	numeric	code = 21	
	Sequence Number	6	numeric	see general instructions	
	Balance Year	1	numeric	current year, code = 1; previous year, code = 2	
TAXES APPLICABLE TO OTHER INCOME AND DEDUCTIONS					
186	Taxes Other Than Income Taxes	12	numeric	[account 408.2]	116-46-c or d
187	Income Taxes - Federal	12	numeric	[account 409.2]	116-47-c or d
188	Income Taxes - Other	12	numeric	[account 409.2]	116-48-c or d
189	Provision for Deferred Income Taxes	12	numeric	[account 410.2]	116-49-c or d
190	Provision for	12	numeric	[account 411.2]	116-50-c or d

	Deferred income Taxes - Credit				
191	Investment Tax Credit Adjustments - Net	12	numeric	[account 411.5]	116-51-c or d
192	Investment Tax Credits	12	numeric	[account 420]	116-52-c or d
193	Total Taxes on Other Income and Deductions	12	numeric	(sum of items 186 thru 189) - item 190 + item 191 - item 192	116-53-c or d
194	Net Other Income and Deductions	12	numeric	item 181 - item 185 - item 193	116-54-c or d
	Footnote ID	50	character	see general instructions	

```

*****
*
*          (22)   Statement of Income for the Year - Part 4
*
*****

```

Item No.	Item	Max Length	Data Type	Comments	Paper Copy Reference
	Schedule ID	2	character	sch = F4	
	Record ID	4	numeric	code = 22	
	Sequence Number	6	numeric	see general instructions	
	Balance Year	1	numeric	current year, code = 1; previous year, code = 2	
INTEREST CHARGES					
195	Interest on Long-Term Debt	12	numeric	[account 427]	116-56-c or d
196	Amortization of Debt Discount and Expense	12	numeric	[account 428]	116-57-c or d
197	Amortization of Loss on Reacquired Debt	12	numeric	[account 428.1]	116-58-c or d
198	Amortization of Premium on Debt - Credit	12	numeric	[account 429]	116-59-c or d
199	Amortization	12	numeric	[account 429.1]	116-60-c or d

	of Gain on Re- acquired Debt - Credit				
200	Interest on Debt to Associated Companies	12	numeric	[account 430]	116-61-c or d
201	Other Interest Expense	12	numeric	[account 431]	116-62-c or d
202	Allowance for Borrowed Funds Used During Construction - Credit	12	numeric	[account 432]	116-63-c or d
203	Net Interest Charges	12	numeric	(sum of items 195 thru 197) - item 198 - item 199 + item 200 + item 201 - item 202	116-64-c or d
204	Income Before Extraordinary Items	12	numeric	item 170 + item 194 - item 203	116-65-c or d
EXTRAORDINARY ITEMS					
205	Extraordinary Income	12	numeric	[account 434]	116-67-c or d
206	Extraordinary Deductions	12	numeric	[account 435]	116-68-c or d
207	Net Extra- ordinary Items	12	numeric	item 205 minus item 206	116-69-c or d
208	Income Taxes - Federal and Other	12	numeric	[account 409.3]	116-70-c or d

209	Extraordinary Items After Taxes	12	numeric	item 207 minus item 208	116-71-c or d
210	Net Income	12	numeric	sum of item 204 and item 209	116-72-c or d
	Footnote ID	50	character	see general instructions	


```

*****
*
*      (23)   Statement of Retained Earnings for the Year
*
*****

```

Note: This record format requires the respondent to enter the line numbers and line descriptions as labeled on the paper copy of the Form 2. See the general instructions for more information.

Item No.	Item	Max Length	Data Type	Comments	Paper Copy Reference
	Schedule ID	2	character	sch = F4	
	Record ID	4	numeric	code = 23	
	Line Number	6	numeric	see general instructions	
211	Item Description	65	character	enter line description	118-1..24-a
212	Contra Primary Account Affected	10	character	enter account number; leave this item blank for lines 15.001 through 24 on page 119 of the paper copy of the form	118-1..14-b
213	Current Year Amount	12	numeric	amount; (\$)	118-1..14-c or 118-15..24-b
214	Previous Year Amount	12	numeric	amount; (\$)	118-1..14-d or 118-15..24-c
	Footnote ID	50	character	see general instructions	

```

*****
*
*          (24)   Statement of Cash Flows
*
*****

```

Note: This record format requires the respondent to enter the line numbers and line descriptions as labeled on the paper copy of the Form 2. See the general instructions for more information.

Item No.	Item	Max Length	Data Type	Comments	Paper Copy Reference
	Schedule ID	2	character	sch = F4	
	Record ID	4	numeric	code = 24	
	Line Number	6	numeric	see general instructions	
229	Description	65	character	enter line description	120-1..78-a
230	Current Year Amount	12	numeric	amount; (\$)	120-1..78-b
231	Previous Year Amount	12	numeric	amount; (\$)	120-1..78-c
	Footnote ID	50	character	see general instructions	

```

*****
*
*          (27)   Notes to Financial Statements
*
*****

```

Note: The information reported in this schedule consists of two sections:
 1) a header record followed by 2) text line records.

Item No.	Item	Max Length	Data Type	Comments	Paper Copy Reference

(1) Header Record					
	Schedule ID	2	character	sch = F4	
	Record ID	4	numeric	code = 27	
	Header Title	29	character	code = Notes to Financial Statements	

(2) Text Line Record(s)

Each entire record consists of the text of the "Notes to Financial Statements" without prefix of any kind. A maximum of 80 character positions are provided for entering textual information in this text line record. It is preferable to enter blank lines to make the reported information more readable.

```
#####
#                                     #
#          BALANCE SHEET SUPPORTING SCHEDULES          #
#                                     #
#                   SCHEDULE F5                   #
#                                     #
#####
```

DEFINITIONS OF ITEMS AND FILE LAYOUT FOR
SCHEDULE F5: THE BALANCE SHEET SUPPORTING SCHEDULES

- (1) Summary of Utility Plant and Accumulated Provisions for depreciation, Amortization and Depletion - Part 1
- (2) Summary of Utility Plant and Accumulated Provisions for Depreciation, Amortization and Depletion - Part 2
- (3) Gas Plant in Service (Accounts 101, 102, 103, and 106) - Part 1
- (4) Gas Plant in Service (Accounts 101, 102, 103, and 106) - Part 2
- (5) Gas Plant in Service (Accounts 101, 102, 103, and 106) - Part 3
- (6) Gas Plant in Service (Accounts 101, 102, 103, and 106) - Part 4
- (7) Gas Plant in Service (Accounts 101, 102, 103, and 106) - Part 5
- (8) Gas Plant in Service (Accounts 101, 102, 103, and 106) - Part 6
- (9) Gas Plant in Service (Accounts 101, 102, 103, and 106) - Part 7
- (9.1) General Information on Plant and Operations

- (10) Gas Property and Capacity Leased From Others
- (10.1) Gas Property and Capacity Leased to Others
- (11) Gas Plant Held for Future Use (Account 105)
- *** Record (12) omitted
- (13) Construction Work in Progress - Gas (Account 107)
- *** Record (14) omitted
- (15) General Description of Construction Overhead Procedure
- (16) Computation of Allowance for Funds Used During Construction Rates
- (17) Accumulated Provision for Depreciation of Gas Utility Plant (Account 108) - Part 1
- (18) Accumulated Provision for Depreciation of Gas Utility Plant (Account 108) - Part 2
- (19) Gas Stored (Account 117, 164.1, 164.2 and 164.3)
- *** Records (20) - (21) omitted
- (22) Investments (Accounts 123, 124, 136)
- (23) Investments in Subsidiary Companies (Account 123.1)
- *** Records (24) - (25) omitted
- (26) Prepayments (Accounts 165
- (27) Extraordinary Property Losses (Accounts 182.1)
- (28) Unrecovered Plant and Regulatory Study Costs (182.2) (Revised)
- *** Record (29) omitted

- (30) Miscellaneous Deferred Debits (Accounts 186)
- *** Record (31) omitted
- (32) Accumulated Deferred Income Taxes (Account 190)
- (32.1) Notes to Accumulated Deferred Income Taxes (Account 190)
- (33) Capital Stock (Accounts 201 and 204)
- (33.1) Capital Stock Data
- (33.2) Long-Term Debt Data
- (34) Capital Stock Subscribed, Capital Stock Liability for Conversion, Premium on Capital Stock, and Installments Received on Capital Stock (Accounts 202 and 205, 203 and 206, 207, 212)
- (35) Other Paid-In Capital (Accounts 208-211, Inc.)
- (36) Discount on Capital Stock (Account 213)
- (37) Capital Stock Expense (Account 214)
- (38) Securities Issued or Assumed and Securities Refunded Or Retired During The Year
- (39) Long-Term Debt (Accounts 221, 222, 223, and 224)
- (40) Unamortized Debt Expense, Premium and Discount On Long-Term Debt (Accounts 181, 225, 226)
- (41) Unamortized Loss and Gain on Reacquired Debt (Accounts 189, 257)
- (42) Reconciliation of Reported Net Income with Taxable Income for Federal Income Taxes - Part 1
- (43) Reconciliation of Reported Net Income with Taxable Income for Federal Income Taxes - Part 2

(44) Taxes Accrued, Prepared and Charged During Year - Part 1

(45) Taxes Accrued, Prepared and Charged During Year - Part 2

*** Records (46) - (47) omitted

(48) Miscellaneous Current and Accrued Liabilities (Account 242)

(49) Other Deferred Credits (Account 253)

*** Records (50) - (51) omitted

(52) Accumulated Deferred Income Taxes - Other Property (Account 282)

(52.1) Notes to Accumulated Deferred Income Taxes - Other Property (Account 282)

(53) Accumulated Deferred Income Taxes - Other (Account 283)

(53.1) Notes to Accumulated Deferred Income Taxes - Other (Account 283)

*** Record (54) omitted

(55) Other Regulatory Assets (Account 182.3)

(56) Other Regulatory Liabilities (Account 254)

```

*****
*
* (1) Summary of Utility Plant and Accumulated Provisions for Depreciation, Amortization *
* and Depletion - Part 1 *
*
*****

```

Item No.	Item	Max Length	Data Type	Comments	Paper Copy Reference
	Schedule ID	2	character	sch = F5	
	Record ID	4	numeric	code = 1	
	Sequence Number	6	numeric	see general instructions	
	Reporting Utility Departments	1	numeric	total, code = 1; electric, code = 2; gas, code = 3; other, code = 4; note, specify other in item 277a; common, code = 5	
UTILITY PLANT IN SERVICE					
265	Plant in Service (Classified)	12	numeric	amount, (\$)	200-3-b..f
266	Property Under Capital Leases	12	numeric	amount, (\$)	200-4-b..f
267	Plant Purchased or sold	12	numeric	amount, (\$)	200-5-b..f
268	Completed Con- struction not	12	numeric	amount, (\$)	200-6-b..f

	Classified				
269	Experimental Plant Unclassified	12	numeric	amount, (\$)	200-7-b..f
270	Total Plant in Service	12	numeric	sum items 265 thru 269	200-8-b..f
271	Plant Leased to Others	12	numeric	amount, (\$)	200-9-b..f
272	Plant Held for Future Use	12	numeric	amount, (\$)	200-10-b..f
273	Construction Work in Progress	12	numeric	amount, (\$)	200-11-b..f
274	Acquisition Adjustments	12	numeric	amount, (\$)	200-12-b..f
275	Total Utility Plant	12	numeric	sum of items 270 thru 274	200-13-b..f
276	Accumulated Provision for Depreciation Amortization and Depletion	12	numeric	amount, (\$)	200-14-b..f
277	Net Utility Plant	12	numeric	item 275 minus item 276	200-15-b..f
277a	Other Item	25	character	specify item reported	200- -e
	Footnote ID	50	character	see general instructions	

```

*****
*
*   (2)   Summary of Utility Plant and Accumulated Provisions for Depreciation, Amortization *
*         and Depletion   - Part 2                                     *
*
*****

```

Item No.	Item	Max Length	Data Type	Comments	Paper Copy Reference
	Schedule ID	2	character	sch = F5	
	Record ID	4	numeric	code = 2	
	Sequence Number	6	numeric	see general instructions	
	Reporting Utility Departments	1	numeric	total, code = 1; electric, code = 2; gas, code = 3; other, code = 4; note, specify other in item 291a, common, code = 5	

**DETAIL OF ACCUMULATED PROVISIONS FOR DEPRECIATION, AMORTIZATION AND DEPLETION
IN SERVICE**

278	Depreciation	12	numeric	amount, (\$)	200-18-b..f
279	Amortization and Depletion of Producing Natural Gas Land and Land Rights	12	numeric	amount, (\$)	200-19-b..f

280	Amortization of Underground Storage Land and Land Rights	12	numeric	amount, (\$)	200-20-b..f
281	Amortization of Other Utility Plant	12	numeric	amount, (\$)	200-21-b..f
282	Total in Service	12	numeric	sum of item 278 thru 281	200-22-b..f
LEASED TO OTHERS					
283	Depreciation 200-24-b..f	12	numeric	amount, (\$)	
284	Amortization and Depletion	12	numeric	amount, (\$)	200-25-b..f
285	Total Leased to Others	12	numeric	sum of item 283 and item 284	200-26-b..f
HELD FOR FUTURE USE					
286	Depreciation	12	numeric	amount, (\$)	200-28-b..f
287	Amortization	12	numeric	amount, (\$)	200-29-b..f
288	Total Held for 200-30-b..f Future Use	12	numeric	sum of item 286 and item 287	
289	Abandonment of Leases (Natural Gas)	12	numeric	amount, (\$)	200-31-b..f
290	Amortization of Plant Acqui-	12	numeric	amount, (\$)	200-32-b..f

sition Adjustment

291	Total Accumu- lated Provisions	12	numeric	sum of items 282, 285, 288, 289 and 290	200-33-b..f
291a	Other Item Specified	25	character	specify item reported	200- -e
	Footnote ID	50	character	see general instructions	

```

*****
*
* (3)      Gas Plant in Service (Accounts 101, 102, 103, and 106) - Part 1 *
*
*****

```

Item No.	Item	Max Length	Data Type	Comments	Paper Copy Reference
	Schedule ID	2	character	sch = F5	
	Record ID	4	numeric	code = 3	
	Sequence Number	6	numeric	see general instructions	
	Transaction Type	1	numeric	balance at beginning of year, code = 1; balance at end of year, code = 2; additions, code = 3; retirements, code = 4; adjustments, code = 5; transfers, code = 6	
1. INTANGIBLE PLANT					
292	Organization 204-2-b..g	12	numeric	[account 301]	
293	Franchises and Consents	12	numeric	[account 302]	204-3-b..g
294	Miscellaneous Intangible Plant	12	numeric	[account 303]	204-4-b..g
295	Total Intangible Plant	12	numeric	sum of items 292 thru 294	204-5-b..g

2. PRODUCTION PLANT**NATURAL GAS PRODUCTION AND GATHERING PLANT**

296	Producing Lands	60-71	numeric	[account 325.1]	204-8-b..g
297	Producing Leaseholds	12	numeric	[account 325.2]	204-9-b..g
298	Gas Rights	12	numeric	[account 325.3]	204-10-b..g
299	Rights-of-Way	12	numeric	[account 325.4]	204-11-b..g
300	Other Land and Land Rights	12	numeric	[account 325.5]	204-12-b..g
301	Gas Well Structures	12	numeric	[account 326]	204-13-b..g
302	Field Com- pressor Station Structures	12	numeric	[account 327]	204-14-b..g
303	Field Measuring and Regulating Station Structures	12	numeric	[account 328]	204-15-b..g
304	Other Structures	12	numeric	[account 329]	204-16-b..g
305	Producing Gas Wells - Well Construction	12	numeric	[account 330]	204-17-b..g
306	Producing Gas Wells - Well Equipment	12	numeric	[account 331]	204-18-b..g

307	Field Lines	12	numeric	[account 332]	204-19-b..g
308	Field Com- pressor Station Equipment	12	numeric	[account 333]	204-20-b..g
	Footnote ID	50	character	see general instructions	

```

*****
*
* (4)      Gas Plant in Service (Accounts 101, 102, 103, and 106) - Part 2 *
*
*****

```

Item No.	Item	Max Length	Data Type	Comments	Paper Copy Reference
	Schedule ID	2	character	sch = F5	
	Record ID	4	numeric	code = 4	
	Sequence Number	6	numeric	see general instructions	
	Transaction Type	1	numeric	balance at beginning of year, code = 1; balance at end of year, code = 2; additions, code = 3; retirements, code = 4; adjustments, code = 5; transfers, code = 6	
309	Field Measuring and Regulating Station Equipment	12	numeric	[account 334]	204-21-b..g
310	Drilling and Cleaning Equipment	12	numeric	[account 335]	204-22-b..g
311	Purification Equipment	12	numeric	[account 336]	204-23-b..g
312	Other Equipment	12	numeric	[account 337]	204-24-b..g
313	Unsuccessful	12	numeric	[account 338]	204-25-b..g

Exploration and
Development Costs

314	Total Production and Gathering Plant	12	numeric	sum of items 296 thru 313	204-26-b..g
-----	--	----	---------	---------------------------	-------------

PRODUCTS EXTRACTION PLANT

315	Land and Land Rights	12	numeric	[account 340]	204-28-b..g
-----	-------------------------	----	---------	---------------	-------------

316	Structures and Improvements	12	numeric	[account 341]	204-29-b..g
-----	--------------------------------	----	---------	---------------	-------------

317	Extraction and Refining Equipment	12	numeric	[account 342]	204-30-b..g
-----	---	----	---------	---------------	-------------

318	Pipe Lines	12	numeric	[account 343]	204-31-b..g
-----	------------	----	---------	---------------	-------------

319	Extracted Products Storage Equipment	12	numeric	[account 344]	204-32-b..g
-----	--	----	---------	---------------	-------------

320	Compressor Equipment	12	numeric	[account 345]	204-33-b..g
-----	-------------------------	----	---------	---------------	-------------

321	Gas Measuring and Regulating Equipment	12	numeric	[account 346]	204-34-b..g
-----	--	----	---------	---------------	-------------

322	Other Equipment	12	numeric	[account 347]	204-35-b..g
-----	-----------------	----	---------	---------------	-------------

323	Total Products Extraction Plant	12	numeric	sum of items 315 thru 322	204-36-b..g
-----	------------------------------------	----	---------	---------------------------	-------------

324	Total Natural	12	numeric	sum of item 314 and item 323	204-37-b..g
-----	---------------	----	---------	------------------------------	-------------

	Gas Production Plant				
325	Manufactured Gas Production Plant	12	numeric	provide detailed information in footnote	204-38-b..g
326	Total Production Plant	12	numeric	sum of item 324 and item 325	204-39-b..g
	Footnote ID	50	character	see general instructions	

```

*****
*
* (5)      Gas Plant in Service (Accounts 101, 102, 103, and 106) - Part 3 *
*
*****

```

Item No.	Item	Max Length	Data Type	Comments	Paper Copy Reference
	Schedule ID	2	character	sch = F5	
	Record ID	4	numeric	code = 5	
	Sequence Number	6	numeric	see general instructions	
	Transaction Type	1	numeric	balance at beginning of year, code = 1; balance at end of year, code = 2; additions, code = 3; retirements, code = 4; adjustments, code = 5; transfers, code = 6	
3. NATURAL GAS STORAGE AND PROCESSING PLANT UNDERGROUND STORAGE PLANT					
327	Land	12	numeric	[account 350.1]	204-42-b..g
328	Rights-of-Way	12	numeric	[account 350.2]	204-43-b..g
329	Structures and Improvements	12	numeric	[account 351]	204-44-b..g
330	Wells	12	numeric	[account 352]	204-45-b..g
331	Storage Lease-	12	numeric	[account 352.1]	204-46-b..g

holds and Rights

332	Reservoirs	12	numeric	[account 352.2]	204-47-b..g
333	Non-Recoverable Natural Gas	12	numeric	[account 352.3]	204-48-b..g
334	Lines	12	numeric	[account 353]	204-49-b..g
335	Compressor Station Equipment	12	numeric	[account 354]	204-50-b..g
336	Measuring and Regulating Equipment	12	numeric	[account 355]	204-51-b..g
337	Purification Equipment	12	numeric	[account 356]	204-52-b..g
338	Other Equipment	12	numeric	[account 357]	204-53-b..g
339	Total Under- ground Storage Plant	12	numeric	sum of items 327 thru 338	204-54-b..g

OTHER STORAGE PLANT

340	Land and Land Rights	12	numeric	[account 360]	204-56-b..g
341	Structures and Improvements	12	numeric	[account 361]	204-57-b..g
342	Gas Holders	12	numeric	[account 362]	204-58-b..g
343	Purification Equipment	12	numeric	[account 363]	204-59-b..g

344	Liquefaction Equipment	12	numeric	[account 363.1]	204-60-b..g
345	Vaporizing Equipment	12	numeric	[account 363.2]	204-61-b..g
	Footnote ID	50	character	see general instructions	

```

*****
*
* (6)      Gas Plant in Service (Accounts 101, 102, 103, and 106) - Part 4 *
*
*****

```

Item No.	Item	Max Length	Data Type	Comments	Paper Copy Reference
	Schedule ID	2	character	sch = F5	
	Record ID	4	numeric	code = 6	
	Sequence Number	6	numeric	see general instructions	
	Transaction Type	1	numeric	balance at beginning of year, code = 1; balance at end of year, code = 2; additions, code = 3; retirements, code = 4; adjustments, code = 5; transfers, code = 6	
OTHER STORAGE PLANT (cont'd)					
346	Compressor Equipment	12	numeric	[account 363.3]	204-62-b..g
347	Measuring and Regulating Equipment	12	numeric	[account 363.4]	204-63-b..g
348	Other Equipment	12	numeric	[account 363.5]	204-64-b..g
349	Total Other Storage Plant	12	numeric	sum of items 340 thru 348	204-65-b..g

**BASE LOAD LIQUEFIED NATURAL GAS
TERMINALING AND PROCESSING PLANT**

350	Land and Land Rights	12	numeric	[account 364.1]	204-67-b..g
351	Structures and Improvements	12	numeric	[account 364.2]	204-68-b..g
352	LNG Processing Terminal Equipment	12	numeric	[account 364.3]	204-69-b..g
353	LNG Transportation Equipment	12	numeric	[account 364.4]	204-70-b..g
354	Measuring and Regulating Equipment	12	numeric	[account 364.5]	204-71-b..g
355	Compressor Station Equipment	12	numeric	[account 364.6]	204-72-b..g
356	Communications Equipment	12	numeric	[account 364.7]	204-73-b..g
357	Other Equipment	12	numeric	[account 364.8]	204-74-b..g
358	Total Base Load Liquefied Natural Gas, Terminaling and Processing Plant	12	numeric	sum of items 350 thru 357	204-75-b..g
359	Total Natural Gas Storage	12	numeric	sum of items 339, 349, and 358	204-76-b..g

and Processing
Plant

Footnote ID	50	character	see general instructions
-------------	----	-----------	--------------------------


```

*****
*
* (7)      Gas Plant in Service (Accounts 101, 102, 103, and 106) - Part 5 *
*
*****

```

Item No.	Item	Max Length	Data Type	Comments	Paper Copy Reference
	Schedule ID	2	character	sch = F5	
	Record ID	4	numeric	code = 7	
	Sequence Number	6	numeric	see general instructions	
	Transaction Type	1	numeric	balance at beginning of year, code = 1; balance at end of year, code = 2; additions, code = 3; retirements, code = 4; adjustments, code = 5; transfers, code = 6	
4. TRANSMISSION PLANT					
360	Land and Land Rights	12	numeric	[account 365.1]	204-78-b..g
361	Rights-of-Way	12	numeric	[account 365.2]	204-79-b..g
362	Structures and Improvements	12	numeric	[account 366]	204-80-b..g
363	Mains	12	numeric	[account 367]	204-81-b..g
364	Compressor	12	numeric	[account 368]	204-82-b..g

	Station Equipment				
365	Measuring and Regulating Equipment	12	numeric	[account 369]	204-83-b..g
366	Communication Equipment	12	numeric	[account 370]	204-84-b..g
367	Other Equipment	12	numeric	[account 371]	204-85-b..g
368	Total Trans- mission Plant	12	numeric	sum of items 360 thru 367	204-86-b..g
	Footnote ID	50	character	see general instructions	

```

*****
*
* (8)      Gas Plant in Service (Accounts 101, 102, 103, and 106) - Part 6 *
*
*****

```

Item No.	Item	Max Length	Data Type	Comments	Paper Copy Reference
	Schedule ID	2	character	sch = F5	
	Record ID	4	numeric	code = 8	
	Sequence Number	6	numeric	see general instructions	
	Transaction Type	1	numeric	balance at beginning of year, code = 1; balance at end of year, code = 2; additions, code = 3; retirements, code = 4; adjustments, code = 5; transfers, code = 6	
5. DISTRIBUTION PLANT					
369	Land and Land Rights	12	numeric	[account 374]	204-88-b..g
370	Structures and Improvements	12	numeric	[account 375]	204-89-b..g
371	Mains	12	numeric	[account 376]	204-90-b..g
372	Compressor Station	12	numeric	[account 377]	204-91-b..g

Equipment

373	Measuring and Regulating Station Equipment - General	12	numeric	[account 378]	204-92-b..g
374	Measuring and Regulating Sta- tion Equipment - City Gate	12	numeric	[account 379]	204-93-b..g
375	Services	12	numeric	[account 380]	204-94-b..g
376	Meters	12	numeric	[account 381]	204-95-b..g
377	Meter Installations	12	numeric	[account 382]	204-96-b..g
378	House Regulators	12	numeric	[account 383]	204-97-b..g
379	House Regulator Installations	12	numeric	[account 384]	204-98-b..g
380	Industrial Measuring and Regulating Station Equipment	12	numeric	[account 385]	204-99-b..g
381	Other Property on Customers' Premises	12	numeric	[account 386]	204-100-b..g
382	Other Equipment	12	numeric	[account 387]	204-101-b..g

383	Total	12	numeric	sum of items 369 thru 382
	Distribution Plant	204-102-b..g		
	Footnote ID	50	character	see general instructions

```

*****
*
* (9)      Gas Plant in Service (Accounts 101, 102, 103, and 106) - Part 7 *
*
*****

```

Item No.	Item	Max Length	Data Type	Comments	Paper Copy Reference
	Schedule ID	2	character	sch = F5	
	Record ID	4	numeric	code = 9	
	Sequence Number	6	numeric	see general instructions	
	Transaction Type	1	numeric	balance at beginning of year, code = 1; balance at end of year, code = 2; additions, code = 3; retirements, code = 4; adjustments, code = 5; transfers, code = 6	
6. GENERAL PLANT					
384	Land and Land 204-104-b..g Rights	12	numeric	[account 389]	
385	Structures and Improvements	12	numeric	[account 390]	204-105-b..g
386	Office Furniture and Equipment	12	numeric	[account 391]	204-106-b..g

387	Transportation Equipment	12	numeric	[account 392]	204-107-b..g
388	Stores Equipment	12	numeric	[account 393]	204-108-b..g
389	Tools, Shop, and Garage Equipment	12	numeric	[account 394]	204-109-b..g
390	Laboratory Equipment	12	numeric	[account 395]	204-110-b..g
391	Power Operated Equipment	12	numeric	[account 396]	204-111-b..g
392	Communication Equipment	12	numeric	[account 397]	204-112-b..g
393	Miscellaneous Equipment	12	numeric	[account 398]	204-113-b..g
394	Subtotal	12	numeric	sum of items 384 thru 393	204-114-b..g
395	Other Tangible Property	12	numeric	[account 399]	204-115-b..g
396	Total General Plant	12	numeric	sum of item 394 and item 395	204-116-b..g
397	Total (Accounts 101 and 106)	12	numeric	sum of items 295, 326, 359, 368, 383, and 396	204-117-b..g
398	Gas Plant Purchased	12	numeric	amount, (\$)	204-118-b..g

399	Gas Plant Sold	12	numeric	amount, (\$)	204-119-b..g
400	Experimental Gas Plant Unclassified	12	numeric	amount, (\$)	204-120-b..g
401	Total Gas Plant in Service	12	numeric	item 397 + item 398 - item 399 + item 400, for transaction type = 1, 2, 5 and 6; item 397 + item 398 + item 400, for transaction type = 3; item 397 - item 399 + item 400, for transaction type = 4	204-121-b..g
	Footnote ID	50	character	see general instructions	


```

*****
*
*          (9.1)  General Information on Plant and Operations
*
*
*      Note: This record is to be completed by Form No. 2-A
*            Respondents Only
*
*****

```

Note: The information reported in this schedule consists of two sections:
 1) a header record followed by 2) text line records.

Item No.	Item	Max Length	Data Type	Comments	Paper Copy Reference

(1) Header Record					
	Schedule ID	2	character	sch = F5	
	Record ID	4	numeric	code = 9.1	
	Header Title	43	character	code = General Information on Plant and Operations	

(2) Text Line Record(s)

Each entire record consists of the text of the "General Information on Plant and Operations" without prefix of any kind. A maximum of 80 character positions are provided for entering textual information in this text line record. It is preferable to enter blank lines to make the reported information more readable.

```

*****
*
*      (10)    Gas Property And Capacity Leased From Others
*
*****

```

Item No.	Item	Max Length	Data Type	Comments	Paper Copy Reference
	Schedule ID	2	character	sch = F5	
	Record ID	4	numeric	code = 10	
	Line Number	6	numeric	see general instructions	
	Information Reported Code	1	numeric	individual lessee, code = 1; total, code = 2	
402	Name of Lessor	45	character		212-1...-a
402a	Associated Company Indicator	1	character	associated company, code = *; otherwise leave blank	212-1...-b
403	Description of Lease	80	character	text	212-1...-c
404	Lease Payments For Current Year	12	numeric	Amount, (\$)	212-1...-d
	Footnote ID	50	character	see general instructions	

```

*****
*
*      (10.1) Gas Property And Capacity Leased To Others
*
*****

```

Item No.	Item	Max Length	Data Type	Comments	Paper Copy Reference
	Schedule ID	2	character	sch = F5	
	Record ID	4	numeric	code = 10.1	
	Line Number	6	numeric	see general instructions	
	Information Reported Code	1	numeric	individual property, code = 1; total, code = 2	
405	Name of Lessor	45	character		213-1...-a
405a	Associated Company Indicator	1	character	associated company, code = *; otherwise leave blank	213-1...-b
406	Description of Lease	80	numeric	Text	213-1...-c
407	Lease Payments For Current Year	12	numeric	Amount, (\$)	213-1...-d
	Footnote ID	50	character	see general instructions	

```

*****
*
*      (11)   Gas Plant Held for Future Use (Account 105)
*
*****

```

Item No.	Item	Max Length	Data Type	Comments	Paper Copy Reference
	Schedule ID	2	character	sch = F5	
	Record ID	4	numeric	code = 11	
	Sequence Number	6	numeric	see general instructions	
	Information Reported Code	1	numeric	individual property, code = 1; total, code = 2	
407	Description and Location of Property	80	character	text	214-1...-a
408	Date Originally Included in This Account	10	numeric	(mmddyyyy)	214-1...-b
409	Date Expected to be Used in Utility Service	10	numeric	(mmddyyyy)	214-1...-c
410	Balance at End of Year	12	numeric	amount, (\$)	214-d
	Footnote ID	50	character	see general instructions	

```

*****
*
*      (13)   Construction Work in Progress - Gas (Account 107)
*
*****

```

Item No.	Item	Max Length	Data Type	Comments	Paper Copy Reference
	Schedule ID	2	character	sch = F5	
	Record ID	4	numeric	code = 13	
	Sequence Number	6	numeric	see general instructions	
	Information Reported Code	1	numeric	individual project, code = 1; total, code = 2	
415	Description of Project	80	character	text; project in process of construction	216-1...a
416	Construction Work in Progress - Gas	12	numeric	[account 107]; amount, (\$)	216-1...b
417	Estimated Additional Cost of Project	12	numeric	amount, (\$)	216-1...c
	Footnote ID	50	character	see general instructions	

```

*****
*
*   (15)   General Description of Construction Overhead Procedure   *
*
*****

```

Note: The information reported in this schedule consists of two sections:
 1) a header record followed by 2) text line records.

Item No.	Item	Max Length	Data Type	Comments	Paper Copy Reference

(1) Header Record					
	Schedule ID	2	character	sch = F5	
	Record ID	4	numeric	code = 15	
	Header Title	54	character	code = General Description of Construction Overhead Procedure	

(2) Text Line Record(s)

Each entire record consists of the text of the "General Description of Construction Overhead Procedure" without prefix of any kind. A maximum of 80 character positions are provided for entering textual information in this text line record. It is preferable to enter blank lines to make the reported information more readable.

```

*****
*
* (16)   Computation of Allowance for Funds Used During Construction Rates
*
*****

```

Item No.	Item	Max Length	Data Type	Comments	Paper Copy Reference
	Schedule ID	2	character	sch = F5	
	Record ID	4	numeric	code = 16	
	Sequence Number	6	numeric	see general instructions	
422	Average Short-Term Debt, [S]	12	numeric	amount, (\$)	218-1.1-b
423	Short-Term Interest, [s]	6	numeric	cost rate percentage;	218-1.2-d
424	Long-Term Debt, [D]	12	numeric	amount, (\$)	218-1.3-b
424a	Long-Term Debt Capital- ization Ratio	6	numeric	percent	218-1.3-c
424b	Long-Term Debt Cost Rate Percentage, [d]	6	numeric	(%)	218-1.3-d
425	Preferred Stock, [P]	12	numeric	amount, (\$)	218-1.4-b

425a	Preferred Stock Capital- ization Ratio	6	numeric	percent	218-1.4-c
425b	Preferred Stock Cost Rate Percentage, [p]	6	numeric	(%)	218-1.4-d
426	Common Equity, [C]	12	numeric	amount, (\$)	218-1.5-b
426a	Common Equity Capitalization Ratio	6	numeric	percent	218-1.5-c
426b	Common Equity Cost Rate Percentage, [c]	6	numeric	enter the rate granted in the last rate proceeding. If not available, use the average rate earned during the preceding three years	218-1.5-d
427	Total Capitalization	12	numeric	sum of items 424, 425, and 426	218-1..6-b
427a	Total Capital- ization Ratio	6	numeric	sum of items 424a, 425a, and 426a	218-1..6-c
428	Average Con- struction Work in Progress Balance, [W]	12	numeric	amount, (\$)	218-1..7-b
429	Gross Rate for Borrowed	6	numeric	see note 1 at end of record	218-2-

	Funds				
430	Rate for Other Funds	6	numeric	see note 2 at end of record	218-3-
431	Rate for Borrowed Funds - Actual	6	numeric	weighted average rate actually used for the year	218-4-a
432	Rate for Other Funds - Actual	6	numeric	weighted average rate actually used for the year	218-4-b
	Footnote ID	50	character	see general instructions	

NOTE 1:

Formula for computing the "Gross Rate for Borrowed Funds" (item 429):

$$s[S \div W] + d[D \div (D + P + C)][1 - (S \div W)]$$

NOTE 2:

Formula for computing the "Rate for Other Funds" (item 430):

$$[1 - (S \div W)]\{p[P \div (D + P + C)] + c[C \div (D + P + C)]\}$$

```

*****
*
*      (17)    Accumulated Provision for Depreciation of Gas Utility Plant [Account 108]
*
*****

```

Note: This record format requires the respondent to enter the line numbers and line descriptions as labeled on the paper copy of the Form 2. See the general instructions for more information.

Item No.	Item	Max Length	Data Type	Comments	Paper Copy Reference
	Schedule ID	2	character	sch = F5	
	Record ID	4	numeric	code = 17	
	Line Number	6	numeric	see general instructions	
433	Item	65	character	enter line description	219-1..25-a
434	Total	12	numeric	amount; (\$) sum of items 435 437	219-1..25-b
435	Gas Plant in Service	12	numeric	amount; (\$)	219-1..25-c
436	Gas Plant Held for Future Use	12	numeric	amount; (\$)	219-1..25-d
437	Gas Plant Leased to Others	12	numeric	amount; (\$)	219-1..25-e
	Footnote ID	50	character	see general instructions	

```

*****
*
* (19) Gas Stored (Account 117.1, 117.2, 117.3, 117.4, 164.1, 164.2 and 164.3) *
*
*****

```

Item No.	Item	Max Length	Data Type	Comments	Paper Copy Reference
	Schedule ID	2	character	sch = F5	
	Record ID	4	numeric	code = 19	
	Sequence Number	6	numeric	see general instructions	
	Gas Stored Code	1	numeric	noncurrent (Account 117.3), code = 1; current (Account 164.1), code = 2; LNG (Account 164.2), code = 3; LNG (Account 164.3), code = 4; total, code = 5; (Account 117.1), code = 6; (Account 117.2), code = 7; (Account 117.4), code = 8	
456	Balance at Beginning of Year	12	numeric	amount, (\$)	220-1-a
457	Gas Delivered to Storage	12	numeric	amount, (\$); [contra account]	220-2-a
458	Gas Withdrawn from Storage	12	numeric	amount, (\$); [contra account]	220-3-a
459	Other Debits or Credits (Net)	12	numeric	amount, (\$)	220-4-a

460	Balance at End of Year	12	numeric	[sum of items 456, 457, and 459] minus item 458	220-5-a
461	Gas Volume	12	numeric	amount, (Dth)	220-6-a
462	Amount Per Dth	7	numeric	(item 460 ÷ item 461) X 100; report in cents	220-7-a
	Footnote ID	50	character	see general instructions	

```

*****
*
*          (22)    Investments (Account 123, 124, 136)
*
*****

```

Item No.	Item	Max Length	Data Type	Comments	Paper Copy Reference
	Schedule ID	2	character	sch = F5	
	Record ID	4	numeric	code = 22	
	Line Number	6	numeric	see general instructions	
478	Account Number of Investment	7	numeric	[account 123, 124,136]	222-1...-a
478a	Description of Investment	130	character		222-1...-a
405b	Investment Status	1	character	investment was pledged, code = *; otherwise leave blank	222-1...-b
479	Book Cost at Beginning of Year	12	numeric	amount, (\$); if book cost is different from cost to respondent, give cost to respondent in a footnote and explain difference	222-1...-c
480	Purchases or Additions During Year	12	numeric	amount, (\$)	222-1...-d
481	Sales or Other Dispositions	12	numeric	amount, (\$)	222-1...-e

During Year					
482a	Principal Amount At End of Year	12	numeric	amount, (\$)	222-1...-f
482b	Number of Shares At End of Year	12	numeric		222-1...-f
483	Book Cost End of Year	12	numeric	amount, (\$); if book cost is different from cost to respondent give cost to respondent in a footnote and explain difference	222-1...-g
484	Revenues for Year	12	numeric	amount, (\$)	222-1...-h
485	Gain or Loss from Investment Disposed of	12	numeric	amount, (\$)	222-1...-i
	Footnote ID	50	numeric	see general instructions	

```

*****
*
*      (23)    Investments in Subsidiary Companies (Account 123.1)
*
*****

```

Item No.	Item	Max Length	Data Type	Comments	Paper Copy Reference
	Schedule ID	2	character	sch = F5	
	Record ID	4	numeric	code = 23	
	Sequence Number	6	numeric	see general instructions	
	Information Reported Code	1	numeric	individual investment, code = 1; subtotal, code = 2; grand total, code = 3, note, report the total cost of account 123.1 in item 493a	
486	Subsidiary Company Name	45	character	name of Subsidiary Company in which an investment is held	224-1...-a
486a	Description Investment	71	character	specify security owned and name of issuer	224-1...-a
487	Date Acquired	10	character	(mm/dd/yyyy), leave blank when reporting totals	224-1...-b
488	Date of Maturity	10	character	(mm/dd/yyyy), leave blank when reporting totals	224-1...-c
489	Amount of Investment at Beginning	12	numeric	amount, (\$)	224-1...-d

of Year

490	Equity in Subsidiary Earnings for Year	12	numeric	amount, (\$)	224-1...-e
491	Revenues for Year	12	numeric	amount, (\$)	224-1...-f
492	Amount of Investment at End of Year	12	numeric	amount, (\$)	224-1...-g
493	Gain or Loss from Investment Disposed of	12	numeric	amount, (\$)	224-1...-h
493a	Total Cost Account 123.1	12	numeric	amount, (\$); leave this item blank except when "Information Reported Code" = 3	224-1...-d..h
	Footnote ID	50	character	see general instructions	


```

*****
*
*          (26)   Prepayments (Account 165)
*
*****

```

Item No.	Item	Max Length	Data Type	Comments	Paper Copy Reference
	Schedule ID	2	character	sch = F5	
	Record ID	4	numeric	code = 26	
	Sequence Number	6	numeric	see general instructions	
NATURE OF PREPAYMENT					
512	Prepaid Insurance	12	numeric	amount, (\$)	230-1..6-b
513	Prepaid Rents	12	numeric	amount, (\$)	230-1..6-b
514	Prepaid Taxes	12	numeric	amount, (\$)	230-1..6-b
515	Prepaid Interest	12	numeric	amount, (\$)	230-1..6-b
517	Miscellaneous Prepayments	12	numeric	amount, (\$)	230-1..6-b
518	Total Prepayments	12	numeric	sum of items 512 thru 517	230-1..6-b
	Footnote ID	50	character	see general instructions	

```

*****
*
*      (27)   Extraordinary Property Losses (Account 182.1)
*
*****

```

Item No.	Item	Max Length	Data Type	Comments	Paper Copy Reference
	Schedule ID	2	character	sch = F5	
	Record ID	4	numeric	code = 27	
	Line Number	6	numeric	see general instructions	
	Information Reported Code	1	numeric	individual prepayment, code = 1; total, code = 2	
519	Description of Extraordinary Loss	80	character	include in the description, the date of loss, the date of Commission authorization to use account 182.1 and period of amortization (mmyyyy to mmyyyy)	230-7...-a
519a	Balance at Beginning of the year	12	numeric	amount, (\$)	230-7...-b
520	Total Amount of Loss	12	numeric	amount, (\$)	230-7...-c
521	Losses Recognized During Year	12	numeric	amount, (\$)	230-7...-d

WRITTEN OFF DURING YEAR

522	Account Charged	7	numeric	specify account	230-7...-e
523	Amount Charged	12	numeric	amount, (\$)	230-7...-f
524	Balance at End of Year	12	numeric	amount, (\$)	230-7...-g
	Footnote ID	50	character	see general instructions	

```

*****
*
*   (28)   Unrecovered Plant and Regulatory Study Costs (182.2)
*
*****

```

Item No.	Item	Max Length	Data Type	Comments	Paper Copy Reference
	Schedule ID	2	character	sch = F5	
	Record ID	4	numeric	code = 28	
	Line Number	6	numeric	see general instructions	
	Information Reported Code	1	numeric	individual cost, code = 1; total, code = 2	
525	Unrecovered Plant and Reg- ulatory Study Cost Description	80	character	include in the description of costs, the date of Commission authorization to use account 182.2 and period of amortization (mm/yy to mm/yy)	230-7...-a
525A	Balance at Beg- inning of year	12	numeric	amount, (\$)	230-7...-b
526	Total Amount of Charges	12	numeric	amount, (\$)	230-7...-c
527	Costs Recognized During Year	12	numeric	amount, (\$)	230-7...-d

WRITTEN OFF DURING YEAR

528	Account Charged	7	numeric	specify account	230-7...-e
529	Amount Charged	12	numeric	amount, (\$)	230-7...-f
530	Balance at End of Year	12	numeric	amount, (\$)	230-7...-g
	Footnote ID	50	character	see general instructions	

```

*****
*
*      (30)   Miscellaneous Deferred Debits (Account 186)
*
*****

```

Item No.	Item	Max Length	Data Type	Comments	Paper Copy Reference
	Schedule ID	2	character	sch = F5	
	Record ID	4	numeric	code = 30	
	Line Number	6	numeric	see general instructions	
	Deferred Debit Code	1	numeric	miscellaneous work in progress, code = 1; miscellaneous deferred debits, code = 2; total miscellaneous deferred debits, code = 3	
537	Description of Miscellaneous Deferred Debit	80	character	include period of amortization in description	233-1...-a
538	Balance at Beginning of Year	12	numeric	amount, (\$)	233-1...-b
539	Debits	12	numeric	amount, (\$)	233-1...-c
540	Credit Account Number	12	numeric	account charged	233-1...-d
541	Credit Amount	12	numeric	amount, (\$)	233-1...-e

542	Balance at End of Year	12	numeric	amount, (\$)	233-1...-f
	Footnote ID	50	character	see general instructions	

```

*****
*
*      (32)      Accumulated Deferred Income Taxes (Account 190)
*
*****

```

Note: This record format requires the respondent to enter the line numbers and line descriptions as labeled on the paper copy of the Form 2. See the general instructions for more information.

Item No.	Item	Max Length	Data Type	Comments	Paper Copy Reference
	Schedule ID	2	character	sch = F5	
	Record ID	4	numeric	code = 32	
	Line Number	6	numeric	see general instructions	
550a	Account Sub- Division	80	character	specify the account sub- division reported	234-2..11-a
550b	Balance At Beginning of Year	12	numeric	amount, (\$)	234-2..11-b
CHANGES DURING YEAR					
551	Amounts Debited to Account 410.1	12	numeric	[account 410.1]	234-2..11-c
552	Amounts Credited to Account 411.1	12	numeric	[account 411.1]	234-2..11-d
553	Amounts Debited to Account 410.2	12	numeric	[account 410.2]	234-2..11-e
554	Amounts Credited	12	numeric	[account 411.2]	234-2..11-f

to Account 411.2

555	Account Number Debited	12	numeric	specify account	234-2..11-g
556	Debit Amount	12	numeric	amount, (\$)	234-2..11-h
557	Account Number Credited	7	numeric	specify account	234-2..11-i
558	Credit Amount	12	numeric	amount, (\$)	234-2..11-j
559	Balance at End of Year	12	numeric	amount, (\$)	234-2..11-k
	Footnote ID	50	character	see general instructions	

```

*****
*
*          (33)   Capital Stock (Accounts 201 and 204)
*
*****

```

Item No.	Item	Max Length	Data Type	Comments	Paper Copy Reference
	Schedule ID	2	character	sch = F5	
	Record ID	4	numeric	code = 33	
	Line Number	6	numeric	see general instructions	
	Stock Code	1	numeric	common stock, code = 1; preferred stock, code = 2; total common stock, code = 3; total preferred stock, code = 4	
559a	Class and Series of Stock and Name of Stock Exchange	80	character	specify	250-1...-a
560	Number of Shares Authorized by Charter	12	numeric	amount, (shares)	250-1...-b
561	Par or Stated Value Per Share	7	numeric	amount, (\$)	250-1...-c
562	Call Price at End of Year	7	numeric	amount, (\$)	250- -d

OUTSTANDING PER BALANCE SHEET

563	Shares	12	numeric	total amount outstanding without reduction for amounts held by respondent	250-1...-e
564	Amount	12	numeric	amount, (\$); total amount outstanding without reduction for amounts held by respondent	250-1...-f

HELD BY RESPONDENT**AS REACQUIRED STOCK**

565	Shares (Account 217)	12	numeric	number of shares	250-1...-g
566	Cost (Account 217)	12	numeric	amount, (\$)	250-1...-h

IN SINKING AND OTHER FUNDS

567	Shares	12	numeric	number of shares in sinking and other funds	250-1...-i
568	Amount	12	numeric	amount, (\$); in sinking and other funds	250-1...-j
	Footnote ID	50	character	see general instructions	

```

*****
*
*           (33.1) Capital Stock Data
*
*
*   Note: This record is to be completed by Form No. 2-A
*   Respondents Only
*
*****

```

Item No.	Item	Max Length	Data Type	Comments	Paper Copy Reference
	Schedule ID	2	character	sch = F5	
	Record ID	4	numeric	code = 33.1	
	Line Number	6	numeric	see general instructions	
568a	Class and Series of Stock	80	character	specify	250-1...-a
568b	Number of Shares Authorized	12	numeric	amount, (shares)	250-1...-b
568c	Par Value Per Share of Par Value Stock	7	numeric	amount, (\$)	250-1...-c

568d	Stated Value Per Share of Nonpar Stock	7	numeric	amount, (\$)	250-1...-d
------	--	---	---------	--------------	------------

OUTSTANDING PER BALANCE SHEET

568e	Shares	12	numeric		250-1...-e
------	--------	----	---------	--	------------

568f	Amount	12	numeric	total, (\$); total amount outstanding without reduction for amounts held by respondent	250-1...-f
------	--------	----	---------	---	------------

Footnote ID	50	character	see general instructions
-------------	----	-----------	--------------------------

```

*****
*
*           (33.2) Long-Term Debt Data
*
*
*   Note: This record is to be completed by Form No. 2-A
*   Respondents Only
*
*****

```

Item No.	Item	Max Length	Data Type	Comments	Paper Copy Reference
	Schedule ID	2	character	sch = F5	
	Record ID	4	numeric	code = 33.2	
	Line Number	6	numeric	see general instructions	
	Information Reported Code	1	numeric	individual item, code = 1, total, code = 2	
569	Class and Series of Obligation	80	character	specify	250-1...-a
569a	Nominal Date of Issue	10	character	MM/DD/YYYY	250-1...-b
569b	Date of Maturity	10	character	MM/DD/YYYY	250-1...-c

569c	Outstanding Per Balance Sheet	12	numeric		250-1...-d
569d	Interest for Year % Rate	7	numeric		250-1...-e
569e	Interest for Year Amount	12	numeric		250-1...-f
	Footnote ID	50	character	see general instructions	

```

*****
*
* (34) Capital Stock Subscribed, Capital Stock Liability for Conversion,
* Premium on Capital Stock, and Installments Received on Capital Stock
* (Accounts 202 and 205, 203 and 206, 207, 212)
*
*****

```

Item No.	Item	Max Length	Data Type	Comments	Paper Copy Reference
	Schedule ID	2	character	sch = F5	
	Record ID	4	numeric	code = 34	
	Line Number	6	numeric	see general instructions	
	Information Reported Code	1	numeric	individual item, code = 1; total, code = 2	
570	Name of Account and Description of Item	80	character	specify	252-1...-a
570a	Indicator for Excess Over Stated Value	1	character	for Premium on Account 207, amount represents the excess of consideration received over stated values of stocks without par value, code = *; otherwise leave blank	252-1...-b
571	Number of Shares	12	numeric	amount, (shares)	252-1...-c
572	Amount	12	numeric	amount, (\$); value of shares	252-1...-d

Footnote ID	50	character	see general instructions
-------------	----	-----------	--------------------------

```

*****
*
*      (35)   Other Paid-In Capital (Accounts 208-211, inc.)
*
*****

```

Item No.	Item	Max Length	Data Type	Comments	Paper Copy Reference
	Schedule ID	2	character	sch = F5	
	Record ID	4	numeric	code = 35	
	Line Number	6	numeric	see general instructions	
	Information Reported Code	1	numeric	individual item, code = 1; account total, code = 2; grand total, code = 3	
	Account Number	7	numeric	specify account number reported	
573	Item Description	80	character	specify	253-1...-a
574	Amount	12	numeric	amount, (\$)	253-1...-b
	Footnote ID	50	character	see general instructions	

```

*****
*
*          (36)   Discount on Capital Stock (Account 213)
*
*****

```

Item No.	Item	Max Length	Data Type	Comments	Paper Copy Reference
	Schedule ID	2	character	sch = F5	
	Record ID	4	numeric	code = 36	
	Line Number	6	numeric	see general instructions	
	Information Reported Code	1	numeric	individual item, code = 1; total, code = 2	
575	Class and Series of Stock	80	character	Specify	254-1...-a
576	Balance at End of Year	12	numeric	amount, (\$)	254-1...-b
	Footnote ID	50	character	see general instructions	

```

*****
*
*           (37)   Capital Stock Expense (Account 214)
*
*****

```

Item No.	Item	Max Length	Data Type	Comments	Paper Copy Reference
	Schedule ID	2	character	sch = F5	
	Record ID	4	numeric	code = 37	
	Line Number	6	numeric	see general instructions	
	Information Reported Code	1	numeric	individual item, code = 1; total, code = 2	
578	Class and Series of Stock	80	character	Specify	254-1...-a
579	Balance at End of Year	12	numeric	amount, (\$)	254-1...-b
	Footnote ID	50	character	see general instructions	

```

*****
*
* (38)   Securities Issued or Assumed and Securities Refunded Or Retired During The Year *
*
*****

```

Note: The information reported in this schedule consists of two sections:
 1) a header record followed by 2) text line records.

Item No.	Item	Max Length	Data Type	Comments	Paper Copy Reference

(1) Header Record					
	Schedule ID	2	character	sch = F5	
	Record ID	4	numeric	code = 38	
	Header Title	79	character	code = Securities Issued or Assumed and Securities Refunded Or Retired During The Year	

(2) Text Line Record(s)

Each entire record consists of the text of the "Securities Issued or Assumed and Securities Refunded Or Retired During The Year" without prefix of any kind. A maximum of 80 character positions are provided for entering textual information in this text line record. It is preferable to enter blank lines to make the reported information more readable.

```

*****
*
*      (39)   Long-Term Debt (Accounts 221, 222, 223, and 224)
*
*****

```

Item No.	Item	Max Length	Data Type	Comments	Paper Copy Reference
	Schedule ID	2	character	sch = F5	
	Record ID	4	numeric	code = 39	
	Line Number	6	numeric	see general instructions	
	Information Reported Code	1	numeric	individual obligation, code = 1; account total, code = 2; grand total, code = 3	
	Account Number	7	numeric	specify account number reported	256-1...-a
585	Class and Series of Obligation and Name of Stock Exchange	80	character	obligation reported	256-1...-a
586	Nominal Date of Issue	10	numeric	(mm/dd/yyyy)	256-1...-b
587	Date of Maturity	10	numeric	(mm/dd/yyyy)	256-1...-c
588	Outstanding	12	numeric	amount, (\$); total amount	256-1...-d

Amount			outstanding without reduction for amounts held by respondent		
INTEREST FOR YEAR					
589	Rate	7	numeric	amount, (%)	256-1...-e
590	Amount	12	numeric	amount, (\$)	256-1...-f
HELD BY RESPONDENT					
591	Reacquired Bonds	12	numeric	amount, (\$); [account 222]	256-1...-g
592	Sinking and Other Funds	12	numeric	amount, (\$)	256-1...-h
593	Redemption Price Per \$100 at End of Year	7	numeric	amount, (\$)	256-1...-i
	Footnote ID	50	character	see general instructions	

```

*****
*
* (40) Unamortized Debt Expense, Premium and Discount On Long-Term Debt *
* (Accounts 181, 225, 226) *
*****

```

Item No.	Item	Max Length	Data Type	Comments	Paper Copy Reference
	Schedule ID	2	character	sch = F5	
	Record ID	4	numeric	code = 40	
	Line Number	6	numeric	see general instructions	
	Information Reported Code	1	numeric	individual obligation, code = 1; total, code = 2	
	Account Number	7	numeric	specify account number reported	
	Long-Term Debt Code	1	numeric	unamortized debt expense, code = 1; unamortized premium on long-term debt, code = 2; unamortized discount on long-term debt, code = 3; other, code = 4	
593a	Designation of Long-Term Debt	80	character	obligation reported	258-1...-a
594	Principal Amount of Debt Issued	12	numeric	amount, (\$)	258-1...-b
595	Total Expense, Premium or	12	numeric	amount, (\$)	258-1...-c

Discount

AMORTIZATION PERIOD

596	Date From	10	numeric	(mm/dd/yyyy)	258-1...-d
597	Date To	10	numeric	(mm/dd/yyyy)	258-1...-e
598	Balance at Beginning of Year	12	numeric	amount, (\$)	258-1...-f
599	Debits	12	numeric	amount, (\$)	258-1...-g
600	During Year Credits During Year	12	numeric	amount, (\$)	258-1...-h
601	Balance at End of Year	12	numeric	amount, (\$)	258-1...-i
	Footnote ID	50	character	see general instructions	

```

*****
*
* (41) Unamortized Loss And Gain on Reacquired Debt (Accounts 189, 257) *
*
*****

```

Item No.	Item	Max Length	Data Type	Comments	Paper Copy Reference
	Schedule ID	2	character	sch = F5	
	Record ID	4	numeric	code = 41	
	Line Number	6	numeric	see general instructions	
	Account Number	7	numeric	specify account number reported	
602	Designation of Long-Term Debt	80	character	obligation reported	260-1...-a
603	Date Reacquired	10	numeric	(mm/dd/yyyy)	260-1...-b
604	Principal Amount of Debt Reacquired	12	numeric	amount, (\$)	260-1...-c
605	Net Gain or Net Loss	12	numeric	amount, (\$)	260-1...-d
606	Balance at Beginning of Year	12	numeric	amount, (\$)	260-1...-e
607	Balance at End of Year	12	numeric	amount, (\$)	260-1... -f

Footnote ID	50	character	see general instructions
-------------	----	-----------	--------------------------

```

*****
*
* (42) Reconciliation of Reported Net Income with Taxable Income *
* for Federal Income Taxes - Part 1 *
*
*****

```

Note: Enter all details except the computation of tax. Do not enter the total or subtotal information on this record.

Item No.	Item	Max Length	Data Type	Comments	Paper Copy Reference
	Schedule ID	2	character	sch = F5	
	Record ID	4	numeric	code = 42	
	Line Number	6	numeric	see general instructions	
	Reconciling Type	1	numeric	taxable income not reported on books, code = 1; deductions recorded on books not deducted for return, code = 2; income recorded on books not included in return, code = 3; deductions on return not charged against book income, code = 4; show computation of tax, code = 5; consolidated income tax return information, code = 6; net income for the year, code = 7	
RECONCILING ITEMS FOR THE YEAR					
608	Details	80	character	line description	261-1...-a

609	Amount	12	numeric	amount, (\$)	261-1...-b
	Footnote ID	50	character	see general instructions	

```

*****
*
*   (43)   Reconciliation of Reported Net Income with Taxable Income   *
*           for Federal Income Taxes - Part 2                         *
*                                                                 *
*****

```

NOTE: Enter Computation of Tax information on this record.

Item No.	Item	Max Length	Data Type	Comments	Paper Copy Reference
	Schedule ID	2	character	sch = F5	
	Record ID	4	numeric	code = 43	
	Line Number	6	numeric	see general instructions	
	Reconciling Type	1	numeric	taxable income not reported on books, code = 1; deductions recorded on books not deducted for return, code = 2; income recorded on books not included in return, code = 3; deduction on return not charged against book income, code = 4; show computation of tax, code = 5; consolidated income tax return information, code = 6; net income for the year, code = 7	
	Text	80	character	A maximum of 80 character positions are provided for entering textual information in this item. It is preferable to enter blank lines to make the	

reported information more
readable.

```

*****
*
*   (44)   Taxes Accrued, Prepaid and Charged During Year - Part 1   *
*
*****

```

Note: It is essential that the line number of this schedule F5, Record 44 be identical to the line number of the continuation of the information in Schedule F5, Record 45 to permit the data to be merged.

If the Respondent wants to enter a subtotal for a group of "other" taxes, the items to be subtotaled must have the same "Type of Tax" code.

Item No.	Item	Max Length	Data Type	Comments	Paper Copy Reference
	Schedule ID	2	character	sch = F5	
	Record ID	4	numeric	code = 44	
	Line Number	6	numeric	see general instructions	
	Information Reported Code	1	numeric	individual item, code = 1; subtotal, code = 2; grand total, code = 3	
	Type of Tax Code	3	numeric	federal tax, code = 0; state tax, code = FIPS state code, see FIPS state code appendix; other, code = any number from 100 through 998; grand total of all taxes, code = 999	
609	Kind of Tax	80	Character	see part (e) of specific instruction for this record	262-1...-a

BALANCE AT BEGINNING OF YEAR

610	Taxes Accrued	12	numeric	amount, (\$)	262-1...-b
611	Prepaid Taxes	12	numeric	amount, (\$)	262-1...-c
612	Taxes Charged During Year	12	numeric	amount, (\$)	262-1...-d
613	Taxes Paid During Year	12	numeric	amount, (\$)	262-1...-e
614	Adjustments	12	numeric	amount, (\$)	262-1...-f

BALANCE AT END OF YEAR

615	Taxes Accrued	12	numeric	[account 236]	262-1...-g
616	Prepaid Taxes	12	numeric	[included in account 165]	262-1...-h
	Footnote ID	50	character	see general instructions	

```

*****
*
*   (45)   Taxes Accrued, Prepaid and Charged During Year - Part 2   *
*
*****

```

Note: It is essential that the line number of this schedule F5, Record 45 be identical to the line number of the continuation of the information in Schedule F5, Record 44 to permit the data to be merged.

If the Respondent wants to enter a subtotal for a group of "other" taxes, the items to be subtotaled must have the same "Type of Tax" code.

Item No.	Item	Max Length	Data Type	Comments	Paper Copy Reference
	Schedule ID	2	character	sch = F5	
	Record ID	4	numeric	code = 45	
	Sequence Number	6	numeric	see general instructions	
	Information Reported Code	1	numeric	individual item, code = 1; subtotal, code = 2; grand total, code = 3	
	Type of Tax Code	3	numeric	federal tax, code = 0; state tax, code = FIPS state code, see FIPS state code appendix; other, code = any number from 100 through 998; grand total of all taxes, code = 999	

DISTRIBUTION OF TAXES CHARGED (REPORT BY UTILITY DEPARTMENT AND ACCOUNT CHARGED)

609	Kind of Tax	80	character	see part (e) of specific	262-1...-a
-----	-------------	----	-----------	--------------------------	------------

				instruction for this record	
617	Electric Department	12	numeric	amount, (\$); [account 408.1, 409.1]	262-1...-i
618	Gas Department	12	numeric	amount, (\$); [account 408.1, 409.1]	262-1...-j
619	Other Utility Departments	12	numeric	amount, (\$); [account 408.1, 409.1]	262-1...-k
620	Other Income and Deductions During Year	12	numeric	amount, (\$); [account 408.2, 409.2]	262-1...-l
621	Extraordinary Items	12	numeric	amount, (\$); [account 409.3]	262-1...-m
622	Other Utility Operating Income	12	numeric	amount, (\$); [account 408.1, 409.1]	262-1...-n
623	Adjustment to Retained Earnings	12	numeric	amount, (\$); [account 439]	262-1...-o
624	Other	12	numeric	amount, (\$); specify in footnote	262-1...-p
	Footnote ID	50	character	see general instructions	

```

*****
*
* (48) Miscellaneous Current and Accrued Liabilities (Account 242) *
*
*****

```

Item No.	Item	Max Length	Data Type	Comments	Paper Copy Reference
	Schedule ID	2	character	sch = F5	
	Record ID	4	numeric	code = 48	
	Line Number	6	numeric	see general instructions	
	Information Reported Code	1	numeric	individual item, code = 1; subtotal, code = 2; grand total, code = 3	
639	Item Description	80	character		268-1...-a
640	Balance at End of Year	11	numeric	amount, (\$)	268-1...-b
	Footnote ID	50	character	see general instructions	

```

*****
*
*      (49)   Other Deferred Credits (Account 253)
*
*****

```

Item No.	Item	Max Length	Data Type	Comments	Paper Copy Reference
	Schedule ID	2	character	sch = F5	
	Record ID	4	numeric	code = 49	
	Line Number	6	numeric	see general instructions	
	Information Reported Code	1	numeric	individual credit, code = 1; total, code = 2	
642	Other Deferred Credit Reported	80	character	description of other deferred credit	269-1...-a
643	Balance at Beginning of Year	11	numeric	amount, (\$)	269-1...-b
644	Debits Contra Account	7	numeric	specify account	269-1...-c
645	Debit Amount	12	numeric	amount, (\$)	269-1...-d
646	Credit Amount	12	numeric	amount, (\$)	269-1...-e
647	Balance at End of Year	12	numeric	amount, (\$)	269-1...-f

Footnote ID	50	character	see general instructions
-------------	----	-----------	--------------------------

```

*****
*
* (52)    Accumulated Deferred Income Taxes - Other Property (Account 282) *
*
*****

```

Note: This record format requires the respondent to enter the line numbers and line descriptions as labeled on the paper copy of the Form 2. See the general instructions for more information.

Item No.	Paper Copy Item	Max Length	Data Type	Comments	Reference
	Schedule ID	2	character	sch = F5	
	Record ID	4	numeric	code = 52	
	Line Number	6	numeric	see general instructions	
	Account Sub- division Code	2	numeric	electric, code = 1; gas, code = 2; other, (specify in item 678a), code = 3; subtotal, (sum of entries for codes 1 thru 3), code = 4; other, (specify in item 678a) code = 5; total account 282, code = 6; total federal income tax, code = 7; total state income tax, code = 8; total local income tax, code = 9	
669	Balance at Beginning	12	numeric	amount, (\$)	274-2..11-b

of Year

CHANGES DURING YEAR

670	Amounts Debited to Account 410.1	12	numeric	amount, (\$)	274-2..11-c
671	Amounts Credited to Account 411.1	12	numeric	amount, (\$)	274-2..11-d
672	Amounts Debited to Account 410.2	12	numeric	amount, (\$)	274-2..11-e
673	Amounts Credited to Account 411.2	12	numeric	amount, (\$)	274-2..11-f

ADJUSTMENTS

674	Debited Account Number	7	numeric	(specify account)	274-2..11-g
675	Debit Amount	12	numeric	amount, (\$)	274-2..11-h
676	Credited Account Number	7	numeric	(specify account)	274-2..11-i
677	Credit Amount	12	numeric	amount, (\$)	274-2..11-j
678	Balance at End of Year	12	numeric	amount, (\$)	274-2..11-k
678a	Narrative Description of Item Reported	100	character	description of account subdivision reported	274-2..11-a

Footnote ID	50	character	see general instructions
-------------	----	-----------	--------------------------

```

*****
*
*   (53)   Accumulated Deferred Income Taxes - Other (Account 283)
*
*****

```

Item No.	Item	Max Length	Data Type	Comments	Paper Copy Reference
	Schedule ID	2	character	sch = F5	
	Record ID	4	numeric	code = 53	
	Line Number	6	numeric	see general instructions	
	Account Sub- division Code	2	numeric	electric, code = 1; gas, code = 2; other, (specify in item 690), code = 3; subtotal, (sum of entries for codes 1 thru 3), code = 4; other, (specify in item 690) code = 5; total account 283, code = 6; total federal income tax, code = 7; total state income tax, code = 8; total local income tax, code = 9	
680	Balance at Beginning of Year	12	numeric	amount, (\$)	276-2..11-b

CHANGES DURING YEAR

681	Amounts Debited to Account 410.1	12	numeric	amount, (\$)	276-2..11-c
682	Amounts Credited to Account 411.1	12	numeric	amount, (\$)	276-2..11-d
683	Amounts Debited to Account 410.2	12	numeric	amount, (\$)	276-2..11-e
684	Amounts Credited to Account 411.2	12	numeric	amount, (\$)	276-2..11-f

ADJUSTMENTS

685	Debited Account Number	7	numeric	(specify account)	276-2..11-g
686	Debit Amount	12	numeric	amount, (\$)	276-2..11-h
687	Credited Account Number	7	numeric	(specify account)	276-2..11-i
688	Credit Amount	12	numeric	amount, (\$)	276-2..11-j
689	Balance at End of Year	12	numeric	amount, (\$)	276-2..11-k
690	Narrative Descriptor of Item Reported	100	character	description of account subdivision reported	276-2..11-a
	Footnote ID	50	character	see general instructions	

```

*****
*
*          (55)   Other Regulatory Assets (Account 182.3)
*
*****

```

Item No.	Item	Max Length	Data Type	Comments	Paper Copy Reference
	Schedule ID	2	character	sch = F5	
	Record ID	4	numeric	code = 55	
	Line Number	6	numeric	see general instructions	
	Information Reported Code	1	numeric	individual asset, code = 1; grouped class, code = 2; total assets, code = 3	
1411a	Balance of Beginning of year	12	numeric	amount, (\$)	232-1...-b
1411b	Debits	12	numeric	amount, (\$)	232-1...-c
	Written off during the year				
1412	Account Charged	6	character	Uniform System of Accounts number	232-1...-d
1413	Amount	12	numeric	amount, (\$)	232-1...-e
1414	Balance at End of year	12	numeric	amount, (\$)	232-1...-f

1415	Identity of Other Regulatory Asset	80	character	provide a description and purpose of the other regulatory asset being reported in this record	232-1...-a
	Footnote ID	50	character	see general instructions	

```

*****
*
*      (56)   Other Regulatory Liabilities (Account 254)
*
*****

```

Item No.	Item	Max Length	Data Type	Comments	Paper Copy Reference
	Schedule ID	2	character	sch = F5	
	Record ID	4	numeric	code = 56	
	Line Number	6	numeric	see general instructions	
	Information Reported Code	1	numeric	individual liability, code = 1; grouped class, code = 2; total liabilities, code = 3	
1416a	Balance at Beginning of year	12	numeric	amount, (\$)	278-1...-b
	DEBITS				
1416	Account Credited	6	character	Uniform System of Accounts number	278-1...-c
1417	Amount	12	numeric	amount, (\$)	278-1...-d
1418	Credits	12	numeric	amount, (\$)	278-1...-e
1419	Balance at End of year	12	numeric	amount, (\$)	278-1...-f

1420	Description and Purpose of Other Regulatory Liability	80	character	provide a description and purpose of the other regulatory liability being reported in this record	278-1...-a
	Footnote ID	50	character	see general instructions	

```
#####
#
#
#           INCOME ACCOUNT SUPPORTING SCHEDULE
#
#           SCHEDULE F6
#
#####
```

DEFINITIONS OF ITEMS AND FILE LAYOUT FOR
SCHEDULE F6: INCOME ACCOUNT SUPPORTING SCHEDULES

- (1) Gas Operating Revenues (Account 400) - Part 1
- (2) Gas Operating Revenues (Account 400) - Part 2
- *** Records (3) - (7) omitted
- (8) Revenue From Transportation of Gas of Others -
Natural Gas (Account 489.1)
- (9) Revenues from Transportation of Gas of Others Through Transmission Facilities
(Account 489.2)
- (10) Revenues from Storing Gas of others - (Account 489.4)
- (11) Other Gas Revenues (Account 495)
- (12) Gas Operation and Maintenance Expenses - Part 1
- (13) Gas Operation and Maintenance Expenses - Part 2
- (14) Gas Operation and Maintenance Expenses - Part 3

- (15) Gas Operation and Maintenance Expenses - Part 4
- (16) Gas Operation and Maintenance Expenses - Part 5
- (17) Gas Operation and Maintenance Expenses - Part 6
- (18) Gas Operation and Maintenance Expenses - Part 7
- (19) Gas Operation and Maintenance Expenses - Part 8
- (20) Gas Operation and Maintenance Expenses - Part 9
- (21) Gas Operation and Maintenance Expenses - Part 10
- (22) Gas Operation and Maintenance Expenses - Part 11
- (23) Gas Operation and Maintenance Expenses - Part 12
- (24) Gas Operation and Maintenance Expenses - Part 13
- (25) Gas Operation and Maintenance Expenses - Part 14
- (26) Gas Operation and Maintenance Expenses - Part 15
- (27) Gas Operation and Maintenance Expenses - Part 16
- (28) Gas Operation and Maintenance Expenses - Part 17
- (29) Gas Operation and Maintenance Expenses - Part 18
- (30) Gas Operation and Maintenance Expenses - Part 19
- *** Records (31) - (34) omitted
- (35) Exchange and Imbalance Transactions
- (36) Gas Used in Utility Operations - Credit (Accounts 810, 811 812)

- (37) Other Gas Supply Expenses (Account 813)
- (38) Transmission and Compression of Gas By Others (Account 858)
- (39) Miscellaneous General Expenses (Account 930.2) (Gas)
- (40) Depreciation, Depletion, and Amortization of Gas Plant (Accounts 403, 404.1, 404.2, 404.3, 405) (Except Amortization of Acquisitions Adjustments) - Part 1
- (41) Depreciation, Depletion, and Amortization of Gas Plant (Accounts 403, 404.1, 404.2, 404.3, 405) - Part 2
- *** Record (42) omitted
- (43) Particulars Concerning Certain Income Deductions and Interest Charges Accounts

```

*****
*
*      (1)      Gas Operating Revenues [Account 400] - Part 1
*
*****

```

Item No.	Item	Max Length	Data Type	Comments	Paper Copy Reference
	Schedule ID	2	character	sch = F6	
	Record ID	4	numeric	code = 1	
	Sequence Number	6	numeric	see general instructions	
	Revenue Type	1	numeric	Transition Costs and Take-or- Pay code = 1; GR1 and ACA code = 2; other code = 3; Total Operating Revenue code = 4; Dekatherm of Natural Gas code = 5	
	Year Reported	1	numeric	current year, code = 1; previous year, code = 2	
691	Sales	12	numeric	[account 480-484]	300-1-b..k
692	Intracompany Transfers	12	numeric	[account 485]	300-2-b..j
693	Forfeited Discounts	12	numeric	[account 487]	300-3-b..j
694	Miscellaneous	12	numeric	[account 488]	300-4-b..j

	Service Revenues				
695	Revenues from Transportation of others through Gathering facilities	12	numeric	[account 489.1]	300-5-b..k
696	Revenues from Transportation of Gas of others Transmission facilities	12	numeric	[account 489.2]	300-6-b..k
697	Revenues from Transportation of Gas of others through Distribution facilities	12	numeric	[account 489.3]	300-7-b..k
698	Revenues from Storing Gas of others	12	numeric	[account 489.4]	300-8-b..k
699	Sales of Products Extracted from Natural Gas	12	numeric	[account 490]	300-9-b..j
	Footnote ID	50	character	see general instructions	

```

*****
*
*   (2)   Gas Operating Revenues [Account 400] - Part 2
*
*****

```

Item No.	Item	Max Length	Data Type	Comments	Paper Copy Reference
	Schedule ID	2	character	sch = F6	
	Record ID	4	numeric	code = 2	
	Sequence Number	6	numeric	see general instructions	
	Revenue Type	1	numeric	Transition Costs and Take-or- Pay code = 1; GR1 and ACA code = 2; other code = 3; Total Operating Revenue code = 4; Dekatherm of Natural Gas code = 5	
	Year Reported	1	numeric	current year, code = 1; previous year, code = 2	
700	Revenues from 300-10-b..j Natural Gas Processed by Others	12	numeric	[account 491]	
701	Incidental 300-11-b..j Gasoline and	12	numeric	[account 492]	

Oil Sales

702	Rent from 300-12-b..j Gas Company	12	numeric	[account 493]	
703	Interdepartmental 300-13-b..j Rents	12	numeric	[account 494]	
704	Other Gas 300-14-b..j Revenues	12	numeric	[account 495]	
705	Subtotal	12	numeric	Sum of Items 691 thru 704	300-15-b..j
706	Provision for 300-16-b..j Rate Refunds	12	numeric	[account 496]	
707	Total 300-17-b..j	12	numeric	Item 705 minus 706	
	Footnote ID	50	character	see general instructions	

```

*****
*
* (8)      Revenue From Transportation of Gas of Others Through Gathering Facilities
*              (Account 489.1)
*
*****

```

Item		Max			
No.	Paper Copy Item	Length	Data Type	Comments	Reference
	Schedule ID	2	character	sch = F6	
	Record ID	4	numeric	code = 8	
	Line Number	6	numeric	see general instructions	
708	Rate Schedule and Zone of Receipt	45	character		302-1...-a
709	Revenues for Transition Costs and take-or-pay (current year)	12	numeric	amount, (\$)	302-1...-b
710	Revenues for Transition Costs and take-or-pay (Previous year)	12	numeric	amount, (\$)	302-1...-c
711	Revenues for	12	numeric	amount, (\$)	302-1...-d

	GRI and ACA (current year)				
712	Revenues for GRI and ACA (previous year)	12	numeric	amount, (\$)	302-1...-e
713	Other Revenues (current year)	12	numeric	amount, (\$)	302-1...-f
714	Other Revenues (previous year)	12	numeric	amount, (\$)	302-1...-f
715	Total Operating 302-1...-h Revenues (current year)	12	numeric	amount, (\$)	
716	Total Operating 302-1...-i Revenues (previous year)	12	numeric	amount, (\$)	
717	Dekatherm of 302-1...-j Natural Gas (current year)	12	numeric	amount, (Dth)	
718	Dekatherm of 302-1...-k Natural Gas (previous year)	12	numeric	amount, (Dth)	
	Footnote ID	50	character	see general instructions	


```

*****
*
* (9)      Revenues From Transportation of Gas of Others Through Transmission Facilities *
*              (Account 489.2) *
*
*****

```

Item	Paper Copy	Max			
No.	Item	Length	Data Type	Comments	Reference
	Schedule ID	2	character	sch = F6	
	Record ID	4	numeric	code = 9	
	Line Number	6	numeric	see general instructions	
	Information Reported Code	1	numeric	individual detail item, code = 1; total of any group of individual detail items, code = 2	
719	Zone of Delivery	25	character		304-1...-a
719a	Rate Schedule	20	character		304-1...-a
720	Revenue for Transition Costs and take-or-pay (current year)	12	numeric	amount, (\$)	304-1...-b
721	Revenues for Transition Costs	12	numeric	amount, (\$)	304-1...-c

	and take-or-pay (previous year)				
722	Revenues for GRI and ACA (current year)	12	numeric	amount, (\$)	304-1...-d
723	Revenues for GRI and ACA (previous year)	12	numeric	amount, (\$)	304-1...-e
724	Other Revenues (current year)	12	numeric	amount, (\$)	304-1...-f
725	Other Revenues (previous year)	12	numeric	amount, (\$)	304-1...-g
726	Total Operating Revenues (current year)	12	numeric	amount, (\$)	304-1...-h
727	Total Operating Revenues (previous year)	12	numeric	amount, (\$)	304-1...-i
728	Dekatherm of Natural Gas (current year)	12	numeric	amount, (Dth)	304-1...-j
729	Dekatherm of Natural Gas (Previous year)	12	numeric	amount, (Dth)	304-1...-k
	Footnote ID	50	character	see general instructions	

```

*****
*
*      (10)   Revenues From Storing Gas of Others (Account 489.4)
*
*****

```

Item No.	Item	Max Length	Data Type	Comments	Paper Copy Reference
	Schedule ID	2	character	sch = F6	
	Record ID	4	numeric	code = 10	
	Line Number	6	numeric	see general instructions	
	Information Reported	1	numeric	individual rate schedule, code = 1; total code = 2	
306	Rate Schedule Description	45	character		306-1...-a
307	Revenues for Transition Cost and Take-or-Pay (current year)	12	numeric	amount, (\$)	306-1...-b
308	Revenues for Transition Cost and Take-or-Pay (previous year)	12	numeric	amount, (\$)	306-1...-c
309	Revenues for GRI and ACA (current year)	12	numeric	amount, (\$)	306-1...-d

310	Revenues for GRI and ACA (previous year)	12	numeric	amount, (\$)	306-1...-e
311	Other Revenues (current year)	12	numeric	amount, (\$)	306-1...-f
312	Other Revenues (previous year)	12	numeric	amount, (\$)	306-1...-g
313	Total Operating Revenues (current year)	12	numeric	amount, (\$)	306-1...-h
314	Total Operating Revenues (previous year)	12	numeric	amount, (\$)	306-1...-i
315	Dekatherm of Natural Gas (current year)	12	numeric	amount, (\$)	306-1...-j
316	Dekatherm of Natural Gas (previous year)	12	numeric	amount, (\$)	306-1...-k
	Footnote ID	50	character	see general instructions	

```

*****
*
*          (11)   Other Gas Revenues (Account 495)
*
*****

```

Item No.	Item	Max Length	Data Type	Comments	Paper Copy Reference
	Schedule ID	2	character	sch = F6	
	Record ID	4	numeric	code = 11	
	Line Number	6	numeric	see general instructions	
	Information Reported	1	numeric	Individual Item, code = 1; Total, code = 2	
308	Description of Transaction	80	character		308-1...-a
309	Revenue	12	numeric	amount, (\$)	308-1...-b
	Footnote ID	50	character	see general instructions	

```

*****
*
*      (12)    Gas Operation and Maintenance Expenses - Part 1
*
*****

```

Item No.	Item	Max Length	Data Type	Comments	Paper Copy Reference
	Schedule ID	2	character	sch = F6	
	Record ID	4	numeric	code = 12	
	Sequence Number	2	numeric	see general instructions	
	Year Reported	1	numeric	current year, code = 1; previous year, code = 2	
1. PRODUCTION EXPENSES					
A. MANUFACTURED GAS PRODUCTION					
780	Manufactured Gas Production	12	numeric	amount, (\$); (submit supplemental statement in notes to financial statements)	317-3-b or c
B. NATURAL GAS PRODUCTION					
B1. NATURAL GAS PRODUCTION AND GATHERING OPERATION					
781	Operation Supervision and Engineering	12	numeric	[account 750]	317-7-b or c
782	Production	12	numeric	[account 751]	317-8-b or c

	Maps and Records				
783	Gas Wells Expenses	12	numeric	[account 752]	317-9-b or c
784	Field Lines Expenses	12	numeric	[account 753]	317-10-b or c
785	Field Com- pressor Station Expenses	12	numeric	[account 754]	317-11-b or c
786	Field Com- pressor Station Fuel and Power	12	numeric	[account 755]	317-12-b or c
787	Field Measuring and Regulating Station Expenses	12	numeric	[account 756]	317-13-b or c
788	Purification Expenses	12	numeric	[account 757]	317-14-b or c
789	Gas Well Royalties	12	numeric	[account 758]	317-15-b or c
790	Other Expenses	12	numeric	[account 759]	317-16-b or c
791	Rents	12	numeric	[account 760]	317-17-b or c
792	Total Operation	12	numeric	sum of items 781 thru 791	317-18-b or c
	Footnote ID	50	character	see general instructions	

```

*****
*
*      (13)   Gas Operation and Maintenance Expenses - Part 2
*
*****

```

Item No.	Item	Max Length	Data Type	Comments	Paper Copy Reference
	Schedule ID	2	character	sch = F6	
	Record ID	4	numeric	code = 13	
	Sequence Number	6	numeric	see general instructions	
	Year Reported	1	numeric	current year, code = 1; previous year, code = 2	
	MAINTENANCE				
793	Maintenance Supervision and Engineering	12	numeric	[account 761]	317-20-b or c
794	Maintenance of Structures and Improvements	12	numeric	[account 762]	317-21-b or c
795	Maintenance of Producing Gas Wells	12	numeric	[account 763]	317-22-b or c
796	Maintenance of Field Lines	12	numeric	[account 764]	317-23-b or c

797	Maintenance of Field Com- pressor Station Equipment	12	numeric	[account 765]	317-24-b or c
798	Maintenance of Field Measuring and Regulating Station Equipment	12	numeric	[account 766]	317-25-b or c
799	Maintenance of Purification Equipment	12	numeric	[account 767]	317-26-b or c
800	Maintenance of Drilling and Cleaning Equipment	12	numeric	[account 768]	317-27-b or c
801	Maintenance of Other Equipment	12	numeric	[account 769]	317-28-b or c
802	Total Maintenance	12	numeric	sum of items 793 thru 801	317-29-b or c
803	Total Natural Gas Production and Gathering	12	numeric	sum of item 792 and item 802	317-30-b or c
	Footnote ID	50	character	see general instructions	

```

*****
*
*      (14)   Gas Operation and Maintenance Expenses - Part 3
*
*****

```

Item No.	Item	Max Length	Data Type	Comments	Paper Copy Reference
	Schedule ID	2	character	sch = F6	
	Record ID	4	numeric	code = 14	
	Sequence Number	6	numeric	see general instructions	
	Year Reported	1	numeric	current year, code = 1; previous year, code = 2	
B2. PRODUCTS EXTRACTION - OPERATION					
804	Operation Supervision and Engineering	12	numeric	[account 770]	317-33-b or c
805	Operation Labor	12	numeric	[account 771]	317-34-b or c
806	Gas Shrinkage	12	numeric	[account 772]	317-35-b or c
807	Fuel	12	numeric	[account 773]	317-36-b or c
808	Power	12	numeric	[account 774]	317-37-b or c
809	Materials	12	numeric	[account 775]	317-38-b or c

810	Operation Supplies and Expenses	12	numeric	[account 776]	317-39-b or c
811	Gas Processed by Others	12	numeric	[account 777]	317-40-b or c
812	Royalties on Products Extracted	12	numeric	[account 778]	317-41-b or c
813	Marketing Expenses	12	numeric	[account 779]	317-42-b or c
814	Products Purchased for Resale	12	numeric	[account 780]	317-43-b or c
815	Variation in Products Inventory	12	numeric	[account 781]	317-44-b or c
816	Extracted Products Used by the Utility - Credit	12	numeric	[account 782]	317-45-b or c
817	Rents	12	numeric	[account 783]	317-46-b or c
818	Total Operation	12	numeric	(sum of items 804 thru 815) - item 816 + item 817	317-47-b or c
	Footnote ID	50	character	see general instructions	

```

*****
*
*      (15)    Gas Operation and Maintenance Expenses - Part 4
*
*****

```

Item No.	Item	Max Length	Data Type	Comments	Paper Copy Reference
	Schedule ID	2	character	sch = F6	
	Record ID	4	numeric	code = 15	
	Sequence Number	6	numeric	see general instructions	
	Year Reported	1	numeric	current year, code = 1; previous year, code = 2	
B2. PRODUCTS EXTRACTION (cont'd)					
MAINTENANCE					
819	Maintenance Supervision and Engineering	12	numeric	[account 784]	317-49-b or c
820	Maintenance of Structures and Improvements	12	numeric	[account 785]	317-50-b or c
821	Maintenance of Extraction and Refining Equipment	12	numeric	[account 786]	317-51-b or c

822	Maintenance of Pipe Lines	12	numeric	[account 787]	317-52-b or c
823	Maintenance of Extracted Products Storage Equipment	12	numeric	[account 788]	317-53-b or c
824	Maintenance of Compressor Equipment	12	numeric	[account 789]	317-54-b or c
825	Maintenance of Gas Measuring and Regulating Equipment	12	numeric	[account 790]	317-55-b or c
826	Maintenance of Other Equipment	12	numeric	[account 791]	317-56-b or c
827	Total Maintenance	12	numeric	sum of items 819 thru 826	317-57-b or c
828	Total Products Extraction	12	numeric	sum of item 818 and item 827	317-58-b or c

C. EXPLORATION AND DEVELOPMENT

OPERATION

829	Delay Rentals	12	numeric	[account 795]	317-61-b or c
830	Nonproductive Well Drilling	12	numeric	[account 796]	317-62-b or c
831	Abandoned Leases	12	numeric	[account 797]	317-62-b or c
832	Other	12	numeric	[account 798]	317-63-b or c

Exploration					
833	Total Exploration and Development	12	numeric	sum of items 829 thru 832	317-64-b or c
	Footnote ID	50	character	see general instructions	

```

*****
*
*      (16)    Gas Operation and Maintenance Expenses - Part 5
*
*****

```

Item No.	Item	Max Length	Data Type	Comments	Paper Copy Reference
	Schedule ID	2	character	sch = F6	
	Record ID	4	numeric	code = 16	
	Sequence Number	6	numeric	see general instructions	
	Year Reported	1	numeric	current year, code = 1; previous year, code = 2	
D. OTHER GAS SUPPLY EXPENSES					
OPERATION					
834	Natural Gas Well Head Purchases	12	numeric	[account 800]	317-68-b or c
835	Natural Gas Well Head Purchases, Intracompany Transfers	12	numeric	[account 800.1]	317-69-b or c
836	Natural Gas Field Line Purchases	12	numeric	[account 801]	317-70-b or c

837	Natural Gas Gasoline Plant Outlet Purchases	12	numeric	[account 802]	317-71-b or c
838	Natural Gas Transmission Line Purchases	12	numeric	[account 803]	317-72-b or c
839	Natural Gas City Gate Purchases	12	numeric	[account 804]	317-73-b or c
840	Liquified Natural Gas Purchases	12	numeric	[account 804.1]	317-74-b or c
841	Other Gas Purchases	12	numeric	[account 805]	317-75-b or c
842	Purchased Gas Cost Adjust- ments	12	numeric	[account 805.1]	317-76-b or c
844	Total Purchased Gas	12	numeric	(sum of items 834 thru 841) - item 842	317-77-b or c
845	Exchange Gas	12	numeric	[account 806]	317-78-b or c

PURCHASED GAS EXPENSES

846	Well Expenses - Purchased Gas	12	numeric	[account 807.1]	317-80-b or c
847	Operation of Purchased Gas Measuring Stations	12	numeric	[account 807.2]	317-81-b or c

848	Maintenance of Purchased Gas Measuring Stations	12	numeric	[account 807.3]	317-82-b or c
849	Purchased Gas Calculations Expenses	12	numeric	[account 807.4]	317-83-b or c
850	Other Purchased Gas Expenses	12	numeric	[account 807.5]	317-84-b or c
851	Total Purchased Gas Expenses	12	numeric	sum of items 846 thru 850	317-85-b or c
	Footnote ID	50	character	see general instructions	

```

*****
*
*      (17)   Gas Operation and Maintenance Expenses - Part 6
*
*****

```

Item No.	Item	Max Length	Data Type	Comments	Paper Copy Reference
	Schedule ID	2	character	sch = F6	
	Record ID	4	numeric	code = 17	
	Sequence Number	6	numeric	see general instructions	
	Year Reported	1	numeric	current year, code = 1; previous year, code = 2	
OTHER GAS SUPPLY EXPENSES - PURCHASED GAS EXPENSES (cont'd)					
852	Gas Withdrawn from Storage - Debit	12	numeric	[account 808.1]	317-86-b or c
853	Gas Delivered to Storage - Credit	12	numeric	[account 808.2]	317-87-b or c
854	Withdrawals of Liquefied Natural Gas for Processing - Debit	12	numeric	[account 809.1]	317-88-b or c
855	Deliveries of	12	numeric	[account 809.2]	317-89-b or c

Natural Gas for
Processing -
Credit

Gas Used in Utility Operations - Credit

857	Gas Used for Compressor Station Fuel - Credit	12	numeric	[account 810]	317-91-b or c
858	Gas Used for Products Extraction - Credit	12	numeric	[account 811]	317-92-b or c
859	Gas Used for Other Utility Operations - Credit	12	numeric	[account 812]	317-93-b or c
860	Total Gas Used in Utility Operations - Credit	12	numeric	sum of items 857 thru 859	317-94-b or c
861	Other Gas Supply Expenses	12	numeric	[account 813]	317-95-b or c
862	Total Other Gas Supply Expenses	12	numeric	(sum of items 844, 845, 851, 852, 854 and 861) - item 853 - item 855 - item 860	317-96-b or c
863	Total Production Expenses	12	numeric	sum of items 780, 803, 828, 833, and 862	317-97-b or c
	Footnote ID	50	character	see general instructions	

```

*****
*
*      (18)   Gas Operation and Maintenance Expenses - Part 7
*
*****

```

Item No.	Item	Max Length	Data Type	Comments	Paper Copy Reference
	Schedule ID	2	character	sch = F6	
	Record ID	4	numeric	code = 18	
	Sequence Number	6	numeric	see general instructions	
	Year Reported	1	numeric	current year, code = 1; previous year, code = 2	

2. NATURAL GAS STORAGE, TERMINALING AND PROCESSING EXPENSES

A. UNDERGROUND STORAGE EXPENSES

OPERATION

864	Operation Supervision and Engineering	12	numeric	[account 814]	317-101-b or c
865	Maps and Records	12	numeric	[account 815]	317-102-b or c
866	Wells Expenses	12	numeric	[account 816]	317-103-b or c
867	Lines Expense	12	numeric	[account 817]	317-104-b or c
868	Compressor	12	numeric	[account 818]	317-105-b or c

Station Expenses					
869	Compressor Station Fuel and Power	12	numeric	[account 819]	317-106-b or c
870	Measuring and Regulating Station Expenses	12	numeric	[account 820]	317-107-b or c
871	Purification Expenses	12	numeric	[account 821]	317-108-b or c
872	Exploration and Development	12	numeric	[account 822]	317-109-b or c
873	Gas Losses	12	numeric	[account 823]	317-110-b or c
874	Other Expenses	12	numeric	[account 824]	317-111-b or c
875	Storage Well Royalties	12	numeric	[account 825]	317-112-b or c
876	Rents	12	numeric	[account 826]	317-113-b or c
877	Total Operation	12	numeric	sum of items 864 thru 876	317-114-b or c
	Footnote ID	50	character	see general instructions	

```

*****
*
*      (19)    Gas Operation and Maintenance Expenses - Part 8
*
*****

```

Item No.	Item	Max Length	Data Type	Comments	Paper Copy Reference
	Schedule ID	2	character	sch = F6	
	Record ID	4	numeric	code = 19	
	Sequence Number	6	numeric	see general instructions	
	Year Reported	1	numeric	current year, code = 1; previous year, code = 2	

2. NATURAL GAS STORAGE, TERMINALING AND PROCESSING EXPENSES

A. UNDERGROUND STORAGE EXPENSES

MAINTENANCE

878	Maintenance Supervision and Engineering	12	numeric	[account 830]	317-116-b or c
879	Maintenance of Structures and Improvements	12	numeric	[account 831]	317-117-b or c
880	Maintenance of Reservoirs and Wells	12	numeric	[account 832]	317-118-b or c

881	Maintenance of Lines	12	numeric	[account 833]	317-119-b or c
882	Maintenance of Compressor Station Equipment	12	numeric	[account 834]	317-120-b or c
883	Maintenance of Measuring and Regulating Station Equipment	12	numeric	[account 835]	317-121-b or c
884	Maintenance of Purification Equipment	12	numeric	[account 836]	317-122-b or c
885	Maintenance of Other Equipment	12	numeric	[account 837]	317-123-b or c
886	Total Maintenance	12	numeric	sum of items 878 thru 885	317-124-b or c
887	Total Under- ground Storage Expenses	12	numeric	sum of item 877 and item 886	317-125-b or c
	Footnote ID	50	character	see general instructions	

```

*****
*
*      (20)   Gas Operation and Maintenance Expenses - Part 9
*
*****

```

Item No.	Item	Max Length	Data Type	Comments	Paper Copy Reference
	Schedule ID	2	character	sch = F6	
	Record ID	4	numeric	code = 20	
	Sequence Number		numeric	see general instructions	
	Year Reported	1	numeric	current year, code = 1; previous year, code = 2	

2. NATURAL GAS STORAGE, TERMINALING AND PROCESSING EXPENSES

B. OTHER STORAGE EXPENSES

OPERATION

888	Operation Supervision and Engineering	12	numeric	[account 840]	317-128-b or c
889	Operation Labor and Expenses	12	numeric	[account 841]	317-129-b or c
890	Rents	12	numeric	[account 842]	317-130-b or c
891	Fuel	12	numeric	[account 842.1]	317-131-b or c

892	Power	12	numeric	[account 842.2]	317-132-b or c
893	Gas Losses	12	numeric	[account 842.3]	317-133-b or c
894	Total Operation	12	numeric	sum of items 888 thru 893	317-134-b or c

MAINTENANCE

895	Maintenance Supervision and Engineering	12	numeric	[account 843.1]	317-136-b or c
896	Maintenance of Structures	12	numeric	[account 843.2]	317-137-b or c
897	Maintenance of Gas Holders	12	numeric	[account 843.3]	317-138-b or c
898	Maintenance of Purification Equipment	12	numeric	[account 843.4]	317-139-b or c
899	Maintenance of Liquefaction Equipment	12	numeric	[account 843.5]	317-140-b or c
900	Maintenance of Vaporizing Equipment	12	numeric	[account 843.6]	317-141-b or c
901	Maintenance of Compressor Equipment	12	numeric	[account 843.7]	317-142-b or c
902	Maintenance of Measuring and Regulating Equipment	12	numeric	[account 843.8]	317-143-b or c

903	Maintenance of Other Equipment	12	numeric	[account 843.9]	317-144-b or c
904	Total Maintenance	12	numeric	sum of items 895 thru 903	317-145-b or c
905	Total Other Storage Expenses	12	numeric	sum of item 894 and item 904	317-146-b or c
	Footnote ID	50	character	see general instructions	

```

*****
*
*      (21)    Gas Operation and Maintenance Expenses - Part 10
*
*****

```

Item No.	Item	Max Length	Data Type	Comments	Paper Copy Reference
	Schedule ID	2	character	sch = F6	
	Record ID	4	numeric	code = 21	
	Sequence Number	6	numeric	see general instructions	
	Year Reported	1	numeric	current year, code = 1; previous year, code = 2	

C. LIQUEFIED NATURAL GAS TERMINALING AND PROCESSING EXPENSES

OPERATION

906	Operation Supervision and Engineering	12	numeric	[account 844.1]	317-149-b or c
907	LNG Processing Terminal Labor and Expenses	12	numeric	[account 844.2]	317-150-b or c
908	Liquefaction Processing Labor and Expenses	12	numeric	[account 844.3]	317-151-b or c
909	Liquefaction	12	numeric	[account 844.4]	317-152-b or c

	Transportation Labor and Expenses				
910	Measuring and Regulating Labor and Expenses	12	numeric	[account 844.5]	317-153-b or c
911	Compressor Station Labor and Expenses	12	numeric	[account 844.6]	317-154-b or c
912	Communication System Expenses	12	numeric	[account 844.7]	317-155-b or c
913	System Control and Load Dis- patching	12	numeric	[account 844.8]	317-156-b or c
914	Fuel	12	numeric	[account 845.1]	317-157-b or c
915	Power	12	numeric	[account 845.2]	317-158-b or c
916	Rents	12	numeric	[account 845.3]	317-159-b or c
917	Demurrage Charges	12	numeric	[account 845.4]	317-160-b or c
918	Wharfage Receipts - Credit	12	numeric	[account 845.5]	317-161-b or c
919	Processing Liquified or Vaporized Gas by Others	12	numeric	[account 845.6]	317-162-b or c
920	Gas Losses	12	numeric	[account 846.1]	317-163-b or c

921	Other Expenses	12	numeric	[account 846.2]	317-164-b or c
922	Total Operation	12	numeric	(sum of items 906 thru 917) - item 918 + (sum of items 919 thru 921)	317-165-b or c
	Footnote ID	50	character	see general instructions	

```

*****
*
*      (22)   Gas Operation and Maintenance Expenses - Part 11
*
*****

```

Item No.	Item	Max Length	Data Type	Comments	Paper Copy Reference
	Schedule ID	2	character	sch = F6	
	Record ID	4	numeric	code = 22	
	Sequence Number	6	numeric	see general instructions	
	Year Reported	1	numeric	current year, code = 1; previous year, code = 2	

C. LIQUEFIED NATURAL GAS TERMINALING AND PROCESSING EXPENSES

MAINTENANCE

923	Maintenance Supervision and Engineering	12	numeric	[account 847.1]	317-167-b or c
924	Maintenance of Structures and Improvements	12	numeric	[account 847.2]	317-168-b or c
925	Maintenance of LNG Processing Terminal Equipment	12	numeric	[account 847.3]	317-169-b or c

926	Maintenance of LNG Transporta- tion Equipment	12	numeric	[account 847.4]	317-170-b or c
927	Maintenance of Measuring and Regulating Equipment	12	numeric	[account 847.5]	317-171-b or c
928	Maintenance of Compressor Station Equipment	12	numeric	[account 847.6]	317-172-b or c
929	Maintenance of Communication Equipment	12	numeric	[account 847.7]	317-173-b or c
930	Maintenance of Other Equipment	12	numeric	[account 847.8]	317-174-b or b
931	Total Maintenance	12	numeric	sum of items 923 thru 930	317-175-b or c
932	Total Liquified Natural Gas Terminaling and Processing Expenses	12	numeric	sum of item 922 and item 931	317-176-b or c
933	Total Natural Gas Storage	12	numeric	sum of items 887, 905, and 932	317-177-b or c
	Footnote ID	50	character	see general instructions	

```

*****
*
*      (23)   Gas Operation and Maintenance Expenses - Part 12
*
*****

```

Item No.	Item	Max Length	Data Type	Comments	Paper Copy Reference
	Schedule ID	2	character	sch = F6	
	Record ID	4	numeric	code = 23	
	Sequence Number	6	numeric	see general instructions	
	Year Reported	1	numeric	current year, code = 1; previous year, code = 2	

3. TRANSMISSION EXPENSES

OPERATION

934	Operation Supervision and Engineering	12	numeric	[account 850]	317-180-b or c
935	System Control and Load Dis- patching	12	numeric	[account 851]	317-181-b or c
936	Communication System Expenses	12	numeric	[account 852]	317-182-b or c
937	Compressor Station Labor	12	numeric	[account 853]	317-183-b or c

	and Expenses				
938	Gas for Compressor Station Fuel	12	numeric	[account 854]	317-184-b or c
939	Other Fuel and Power for Com- pressor Stations	12	numeric	[account 855]	317-185-b or c
940	Mains Expenses	12	numeric	[account 856]	317-186-b or c
941	Measuring and Regulating Station Expenses	12	numeric	[account 857]	317-187-b or c
942	Transmission and Compression of Gas by Others	12	numeric	[account 858]	317-188-b or c
943	Other Expenses	12	numeric	[account 859]	317-189-b or c
944	Rents	12	numeric	[account 860]	317-190-b or c
945	Total Operation	12	numeric	sum of items 934 thru 944	317-191-b or c
	Footnote ID	50	character	see general instructions	

```

*****
*
*      (24)   Gas Operation and Maintenance Expenses - Part 13
*
*****

```

Item No.	Item	Max Length	Data Type	Comments	Paper Copy Reference
	Schedule ID	2	character	sch = F6	
	Record ID	4	numeric	code = 24	
	Sequence Number	6	numeric	see general instructions	
	Year Reported	1	numeric	current year, code = 1; previous year, code = 2	

3. TRANSMISSION EXPENSES (cont'd)

MAINTENANCE

946	Maintenance Supervision and Engineering	12	numeric	[account 861]	317-193-b or c
947	Maintenance of Structures and Improvements	12	numeric	[account 862]	317-194-b or c
948	Maintenance of Mains	12	numeric	[account 863]	317-195-b or c
949	Maintenance of Compressor	12	numeric	[account 864]	317-196-b or c

	Station Equipment				
950	Maintenance of Measuring and Regulating Sta- tion Equipment	12	numeric	[account 865]	317-197-b or c
951	Maintenance of Communication Equipment	12	numeric	[account 866]	317-198-b or c
952	Maintenance of Other Equipment	12	numeric	[account 867]	317-199-b or c
953	Total Maintenance	12	numeric	sum of items 946 thru 952	317-200-b or c
954	Total Transmission Expenses	12	numeric	sum of item 945 and item 953	317-201-b or c
	Footnote ID	50	character	see general instructions	

```

*****
*
*      (25)    Gas Operation and Maintenance Expenses - Part 14
*
*****

```

Item No.	Item	Max Length	Data Type	Comments	Paper Copy Reference
	Schedule ID	2	character	sch = F6	
	Record ID	4	numeric	code = 25	
	Sequence Number	6	numeric	see general instructions	
	Year Reported	1	numeric	current year, code = 1; previous year, code = 2	
4. DISTRIBUTION EXPENSES					
OPERATION					
955	Operation Supervision and Engineering	12	numeric	[account 870]	317-204-b or c
956	Distribution Load Dispatching	12	numeric	[account 871]	317-205-b or c
957	Compressor Station Labor and Expenses	12	numeric	[account 872]	317-206-b or c
958	Compressor Station Fuel	12	numeric	[account 873]	317-207-b or c

	and Power				
959	Mains and Services Expenses	12	numeric	[account 874]	317-208-b or c
960	Measuring and Regulating Station Expenses - General	12	numeric	[account 875]	317-209-b or c
961	Measuring and Regulating Station Expenses - Industrial	12	numeric	[account 876]	317-210-b or c
962	Measuring and Regulating Station Expenses - City Gate Check Station	12	numeric	[account 877]	317-211-b or c
963	Meter and House Regulator Expenses	12	numeric	[account 878]	317-212-b or c
964	Customer Installations Expenses	12	numeric	[account 879]	317-213-b or c
965	Other Expenses	12	numeric	[account 880]	317-214-b or c
966	Rents	12	numeric	[account 881]	317-215-b or c
967	Total Operation	12	numeric	sum of items 955 thru 966	317-216-b or c
	Footnote ID	50	character	see general instructions	

```

*****
*
*      (26)   Gas Operation and Maintenance Expenses - Part 15
*
*****

```

Item No.	Item	Max Length	Data Type	Comments	Paper Copy Reference
	Schedule ID	2	character	sch = F6	
	Record ID	4	numeric	code = 26	
	Sequence Number	6	numeric	see general instructions	
	Year Reported	1	numeric	current year, code = 1; previous year, code = 2	

4. DISTRIBUTION EXPENSES (cont'd)

MAINTENANCE

968	Maintenance Supervision and Engineering	12	numeric	[account 885]	317-218-b or c
969	Maintenance of Structures and Improvements	12	numeric	[account 886]	317-219-b or c
970	Maintenance of Mains	12	numeric	[account 887]	317-220-b or c
971	Maintenance of Compressor Sta-	12	numeric	[account 888]	317-221-b or c

	tion Equipment				
972	Maintenance of Measuring and Regulating Station Equipment - General	12	numeric	[account 889]	317-222-b or c
973	Maintenance of Measuring and Regulating Station Equipment - Industrial	12	numeric	[account 890]	317-223-b or c
974	Maintenance of Measuring and Regulating Station Equipment - City Gate Check Station	12	numeric	[account 891]	317-224-b or c
975	Maintenance of Services	12	numeric	[account 892]	317-225-b or c
976	Maintenance of Meters and House Regulators	12	numeric	[account 893]	317-226-b or c
977	Maintenance of Other Equipment	12	numeric	[account 894]	317-227-b or c
978	Total Maintenance	12	numeric	sum of items 968 thru 977	317-228-b or c
979	Total Distribution Expenses	12	numeric	sum of item 967 and item 978	317-229-b or c

Footnote ID	50	character	see general instructions
-------------	----	-----------	--------------------------


```

*****
*
*      (27)   Gas Operation and Maintenance Expenses - Part 16
*
*****

```

Item No.	Item	Max Length	Data Type	Comments	Paper Copy Reference
	Schedule ID	2	character	sch = F6	
	Record ID	4	numeric	code = 27	
	Sequence Number	6	numeric	see general instructions	
	Year Reported	1	numeric	current year, code = 1; previous year, code = 2	
5. CUSTOMER ACCOUNTS EXPENSES					
OPERATION					
980	Supervision	12	numeric	[account 901]	317-232-b or c
981	Meter Reading Expenses	12	numeric	[account 902]	317-233-b or c
982	Customer Records and Collection Expenses	12	numeric	[account 903]	317-234-b or c
983	Uncollectible Accounts	12	numeric	[account 904]	317-235-b or c

984	Misc. Customer Accounts Expenses	12	numeric	[account 905]	317-236-b or c
985	Total Customer Accounts Expenses	12	numeric	sum of items 980 thru 984	317-237-b or c
	Footnote ID	50	character	see general instructions	

```

*****
*
*      (28)    Gas Operation and Maintenance Expenses - Part 17
*
*****

```

Item No.	Item	Max Length	Data Type	Comments	Paper Copy Reference
	Schedule ID	2	character	sch = F6	
	Record ID	4	numeric	code = 28	
	Sequence Number	6	numeric	see general instructions	
	Year Reported	1	numeric	current year, code = 1; previous year, code = 2	

6. CUSTOMER SERVICE AND INFORMATIONAL EXPENSES

OPERATION

986	Supervision	12	numeric	[account 907]	317-240-b or c
987	Customer Assistance Expenses	12	numeric	[account 908]	317-241-b or c
988	Informational and Instruc- tional Expenses	12	numeric	[account 909]	317-242-b or c
989	Miscellaneous Customer Service and Informa-	12	numeric	[account 910]	317-243-b or c

tional Expenses

990	Total Customer Service and Information Expenses	12	numeric	sum of items 986 thru 989	317-244-b or c
	Footnote ID	50	character	see general instructions	

```

*****
*
*      (29)   Gas Operation and Maintenance Expenses - Part 18
*
*****

```

Item No.	Item	Max Length	Data Type	Comments	Paper Copy Reference
	Schedule ID	2	character	sch = F6	
	Record ID	4	numeric	code = 29	
	Sequence Number	6	numeric	see general instructions	
	Year Reported	1	numeric	current year, code = 1; previous year, code = 2	
7. SALES EXPENSES					
OPERATION					
991	Supervision	12	numeric	[account 911]	317-247-b or c
992	Demonstration and Selling Expenses	12	numeric	[account 912]	317-248-b or c
993	Advertising Expenses	12	numeric	[account 913]	317-249-b or c
994	Miscellaneous Sales Expenses	12 317-250-b or c	numeric	[account 916]	

995	Total Sales Expenses	12	numeric	sum of items 991 thru 994	317-251-b or c
	Footnote ID	50	character	see general instructions	

```

*****
*
*      (30)   Gas Operation and Maintenance Expenses - Part 19
*
*****

```

Item No.	Item	Max Length	Data Type	Comments	Paper Copy Reference
	Schedule ID	2	character	sch = F6	
	Record ID	4	numeric	code = 30	
	Sequence Number	6	numeric	see general instructions	
	Year Reported	1	numeric	current year, code = 1; previous year, code = 2	

8. ADMINISTRATIVE AND GENERAL EXPENSES

OPERATION

996	Administrative and General Salaries	12	numeric	[account 920]	317-254-b or c
997	Office Supplies and Expenses	12	numeric	[account 921]	317-255-b or c
998	Administrative Expenses Transferred - Credit	12	numeric	[account 922]	317-256-b or c
999	Outside	12	numeric	[account 923]	317-257-b or c

	Services Employed				
1000	Property Insurance	12	numeric	[account 924]	317-258-b or c
1001	Injuries and Damages	12	numeric	[account 925]	317-259-b or c
1002	Employee Pensions and Benefits	12	numeric	[account 926]	317-260-b or c
1003	Franchise Requirements	12	numeric	[account 927]	317-261-b or c
1004	Regulatory Commission Expenses	12	numeric	[account 928]	317-262-b or c
1005	Duplicate Charges - Credit	12	numeric	[account 929]	317-263-b or c
1006	General Advertising Expenses	12	numeric	[account 930.1]	317-264-b or c
1007	Miscellaneous General Expenses	12	numeric	[account 930.2]	317-265-b or c
1008	Rents	12	numeric	[account 931]	317-266-b or c
1009	Total Operation	12	numeric	item 996 + item 997 - item 998 + (sum of items 999 thru 1004) - item 1005 + (sum of items 1006 thru 1008)	317-267-b or c

MAINTENANCE

1010	Maintenance of General Plant	12	numeric	[account 935]	317-269-b or c
1011	Total Adminis- trative and General Expenses	12	numeric	sum of item 1009 and item 1010	317-270-b or c
1012	Total Gas Operation and Maintenance Expenses	12	numeric	sum of items 863, 933, 954, 979, 985, 990, 995, and 1011	317-271-b or c
	Footnote ID	50	character	see general instructions	

```

*****
*
*          (35)   Exchange and Imbalance Transactions
*
*****

```

Item No.	Item	Max Length	Data Type	Comments	Paper Copy Reference
	Schedule ID	2	character	sch = F6	
	Record ID	4	numeric	code = 35	
	Line Number	6	numeric	see general instructions	
	Information Reported Code	1	numeric	individual transaction, code = 1; subtotal, code = 2 total, code = 3	
	Transaction Code	1	numeric	system balancing, code = 1 no-notice service, code = 2 exchanges, code = 3	
1037	Zone/Rate Schedule	45	character		328-1...-a
1038	Gas Received from others (amount)	12	numeric	amount, (\$)	328-1...-b
1039	Gas Received from others (Dth)	12	numeric	amount, (Dth)	328-1...-c

1040	Gas Delivered to others (amount)	12	numeric	amount, (\$)	328-1...-d
1041	Gas Delivered to others (Dth)	12	numeric	amount, (Dth)	328-1...-e
	Footnote ID	50	character	see general instructions	

```

*****
*
* (36) Gas Used in Utility Operations - Credit (Accounts 810, 811, 812) *
*
*****

```

Item No.	Item	Max Length	Data Type	Comments	Paper Copy Reference
	Schedule ID	2	character	sch = F6	
	Record ID	4	numeric	code = 36	
	Line Number	6	numeric	see general instructions	
	Purpose for Which Gas was Used	1	numeric	810 gas used for compressor station fuel-credit, code = 1; 811 gas used for products extraction-credit, code = 2; gas shrinkage and other usage in respondent's own processing, code = 3; gas shrinkage, etc., for respondent's gas processed by others, code = 4; 812 gas used for other utility operations - credit, (specify in item 1054a), code = 5; total, code = 6	
1049	Account Charged	12	numeric	account number (810, 811 or 812)	331-1...-b
1050	Natural Gas Volume Used	12	numeric	amount, (Dth)	331-1...-c
1051	Natural Gas	12	numeric	amount, (\$)	331-1...-d

	Amount of Credit				
1053	Manufactured Gas Volume Used	12	numeric	amount, (Dth)	331-1...-e
1054	Manufactured Gas Amount of Credit	12	numeric	amount, (\$)	331-1...-f
1054a	Other Item Specified	45	character	report separately for each principal use, group minor uses	331-5...-a
	Footnote ID	50	character	see general instructions	

```

*****
*
*      (37)   Other Gas Supply Expenses (Account 813)
*
*****

```

Item No.	Item	Max Length	Data Type	Comments	Paper Copy Reference
	Schedule ID	2	character	sch = F6	
	Record ID	4	numeric	code = 37	
	Line Number	6	numeric	see general instructions	
	Information Reported Code	1	numeric	individual supply expense, code = 1; total supply expense, code = 2	
1055	Supply Expense	80	character	description of gas supply expense	334-1...-a
1056	Expense	12	numeric	amount, (\$)	334-1...-b
	Footnote ID	50	character	see general instructions	

```

*****
*
*   (38)   Transmission and Compression of Gas By Others (Account 858) *
*
*****

```

Item No.	Item	Max Length	Data Type	Comments	Paper Copy Reference
	Schedule ID	2	character	sch = F6	
	Record ID	4	numeric	code = 38	
	Sequence Number	6	numeric	see general instructions	
	Information Reported Code	1	numeric	individual company, code = 1 grand total, code = 2	
1058a	Name of Description of Service Performed	40	character Company and		332-1...-a
1058b	Associated Company Indicator	1	character	associated company, code = *; otherwise leave blank	332-1...-b
1058c	Receipt Point Designation	40	character	company name for the receipt point, as indicated on pipeline system map	332-1...-a
1058f	Delivery Point Designation	40	character	company name for the delivery point as indicated on pipeline system map	332-1...-a
1059	Amount of	12	numeric	amount, (\$)	332-1...-c

Payment

1060	Dth of Gas Delivered	12	numeric	amount, (Dth)	332-1...-d
	Footnote ID	50	character	see general instructions	


```

*****
*
*      (39)   Miscellaneous General Expenses (Account 930.2) (Gas)
*
*****

```

Item No.	Item	Max Length	Data Type	Comments	Paper Copy Reference
	Schedule ID	2	character	sch = F6	
	Record ID	4	numeric	code = 39	
	Line Number	6	numeric	see general instructions	
	Information Reported Code	1	numeric	Industry, association dues code = 1; GRI, code = 2, other general research expenses, code = 3; publishing and distributing expenses, code = 4; other expenses, code = 5; Total, code = 6	
1064	Description	80	character		335-1-...-a
1065	Amount	12	numeric	amount, (\$)	335-1-...-b
	Footnote ID	50	character		

```

*****
*
*      (40)   Depreciation, Depletion, and Amortization of Gas Plant - Part 1   *
*      (Accounts 403, 404.1, 404.2, 404.3, 405)                               *
*      (Except Amortization of Acquisition Adjustments)                       *
*                                                                              *
*****

```

Item Max

No.	Item	Length	Data Type	Comments	Reference
	Schedule ID	2	character	sch = F6	
	Record ID	4	numeric	code = 40	
	Line Number	6	numeric	see general instructions	
	Functional Classification	2	numeric	intangible plant, code = 1; production plant, manufactured gas, code = 2; production and gathering plant, natural gas, code = 3; products extraction plant, code = 4; underground gas storage plant, code = 5; other storage plant, code = 6; base load LNG terminaling and processing plant, code = 7; transmission plant, code = 8; distribution plant, code = 9; general plant, code = 10; common plant-gas, code = 11; total, code = 12;	

SECTION A. SUMMARY OF DEPRECIATION, DEPLETION, AND AMORTIZATION CHARGES

1070	Depreciation Expense	12	numeric	[account 403]; amount, (\$)	336-1..12-b
1071	Amortization and Depletion of Producing Natural Gas Land and Land Rights	12	numeric	[account 404.1]; amount, (\$)	336-1..12-c
1072	Amortization of Underground Storage Land Rights	12	numeric	[account 404.2]; amount, (\$)	336-1..12-d
1073	Amortization of Other Limited Term Gas Plant	12	numeric	[account 404.3]; amount, (\$)	336-1..12-e
1074	Amortization of Other Gas Plant	12	numeric	[account 405]; amount, (\$)	336-1..12-f
1075	Total Depreciation, Depletion, and Amortization Charges	12	numeric	sum of items 1070 thru 1074	336-1..12-g
	Footnote ID	50	character	see general instructions	

```

*****
*
* (41) Depreciation, Depletion, and Amortization of Gas Plant - Part 2 *
*
*****

```

Item No.	Item	Max Length	Data Type	Comments	Paper Copy Reference
	Schedule ID	2	character	sch = F6	
	Record ID	4	numeric	code = 41	
	Line Number	6	numeric	see general instructions	
	Functional Classification	1	numeric	Production and Gathering Plant - offshore, code = 1; Production and Gathering Plant - Onshore, code = 2; Underground Gas Storage Plant, code = 3; Transmission Plant - offshore, code = 4; Trans- mission Plant - onshore, code = 5; General Plant, code = 6; Total Plant, code = 7; other description code = 8	
1076	Plant Bases	12	numeric	amount, (in thousands of \$)	338-2...-b
1077	Applied 338-2...-c Depreciation or Amortization Rates	12	numeric	amount, (%)	

1078	Description	80	character	classifications other than those listed under "Functional Classifications."	338-2...-a
	Footnote ID	50	character	see general instructions	

```

*****
*
* (43) Particulars Concerning Certain Income Deductions and Interest Charges Accounts *
*
*****

```

Item No.	Item	Max Length	Data Type	Comments	Paper Copy Reference
	Schedule ID	2	character	sch = F6	
	Record ID	4	numeric	code = 43	
	Line Number	6	numeric	see general instructions	
	Account Number	7	numeric	specify account number reported	
1079	Item	80	character	description of item reported	340-1...-a
1080	Amount	12	numeric	amount, (\$)	340-1...-b
	Footnote ID	50	character	see general instructions	

```
#####
#
#
#      COMMON SECTION AND GAS PLANT STATISTICAL DATA      #
#
#                  SCHEDULE F7                                #
#
#
#####
```

DEFINITIONS OF ITEMS AND FILE LAYOUT FOR
SCHEDULE F7: COMMON SECTION AND GAS PLANT STATISTICAL DATA

- (1) Regulatory Commission Expenses
- *** Records (2) and (3) omitted
- (4) Distribution of Salaries and Wages
- *** Records (5) - (7) omitted
- (8) Charges For Outside Professional and Other Consultative Services
- *** Records (9) - (16) omitted
- (17) Compressor Stations
- *** Records (18) - (20) omitted
- (21) Gas Storage Projects - Part 1
- (22) Gas Storage Projects - Part 2
- (23) Gas Storage Projects - Part 3

(24) Transmission Lines

*** Record (25) omitted

(26) Transmission System Peak Deliveries

*** Record (27) omitted

(28) Auxiliary Peaking Facilities

(29) Gas Account - Natural Gas - Part 1 - Name of System Header Record

(29.1) Gas Account - Natural Gas - Part 2 - System Detail Record

*** Records (30) - (31) omitted

(32) The Footnotes


```

*****
*
*          (1)      Regulatory Commission Expenses
*
*****

```

Item		Max	Paper Copy		Reference
No.	Item	Length	Data Type	Comments	
	Schedule ID	2	character	sch = F7	
	Record ID	4	numeric	code = 1	
	Line Number	6	numeric	see general instructions	
	Information Reported Code	1	numeric	individual expense, code = 1; total, code= 2	
1080a	Regulatory Commission	50	character	name of regulatory commission or body	350-1...-a
1080b	Docket	20	character	docket or case number	350-1...-a
1080c	Case Description	80	character	description of case; use footnote if necessary	350-1...-a
1081	Assessed by Regulatory Commission	12	numeric	amount, (\$)	350-1...-b
1082	Expenses of Utility	12	numeric	amount, (\$)	350-1...-c
1083	Total Expenses	12	numeric	amount, (\$)	350-1...-d

to Date

1084	Deferred in Account 182.3 at Beginning of Year	12	numeric	amount, (\$)	350-1...-e
------	---	----	---------	--------------	------------

EXPENSES INCURRED DURING YEAR

1085	Department	25	character	specify expenses incurred during the year are charged currently to	350-1...-f
1086	Account Number	12	numeric	specify account expenses incurred during the year are currently charged to	350-1...-g
1087	Amount Charged	12	numeric	amount, (\$); expenses incurred during the year charged currently to an account specified in items 1085 and 1086	350-1...-h
1088	Deferred to Account 182.3	12	numeric	amount, (\$); expenses incurred during the year	350-1...-i

EXPENSES AMORTIZED DURING YEAR

1089	Contra Account	12	numeric	specify account expenses amortized during year	350-1...-j
1090	Amount Amortized During Year	12	numeric	amount, (\$); expenses amortized to contra account during year	350-1...-k
1091	Deferred in Account 182.3 Beginning of	12	numeric	amount, (\$)	350-1...-l

Year

Footnote ID

50

character

see general instructions

```

*****
*
*      (4)      Distribution of Salaries and Wages
*
*****

```

NOTE: This record format requires the respondents to enter the line numbers and line descriptions as labeled on the paper copy of the Form 2. See general instructions for more detailed information.

Item No.	Item	Max Length	Data Type	Comments	Paper Copy Reference
	Schedule ID	2	character	sch = F7	
	Record ID	4	numeric	code = 4	
	Line Number	6	numeric	see general instructions	
1098	Classification	65	character	enter line description	
1099	Direct Payroll Distribution	12	numeric	amount; (\$)	354-3..77-b
1100	Allocation of Payroll Charged for Clearing Accounts	12	numeric	amount; (\$)	354-3..77-c
1101	Total	12	numeric	amount; (\$)	354-3..77-d
	Footnote ID	50	character	see general instructions	

```

*****
*
* (8) Charges For Outside Professional and Other Consultative Services *
*
*****

```

Item No.	Item	Max Length	Data Type	Comments	Paper Copy Reference
	Schedule ID	2	character	sch = F7	
	Record ID	4	numeric	code = 8	
	Line Number	6	numeric	see general instructions	
1102	Description 357-1...-a	80	character	see note at end of record	
1103	Associated Company Indicator	1	character	Associated company, code = *; otherwise leave blank	357-1...-b
1104	Amount	12	numeric	amount, (\$)	357-1...-c
	Footnote ID	50	character	see general instructions	

Note:

A maximum of 80 character positions are provided for entering textual information. It is preferable to enter blank lines to make the reported information more readable.

```

*****
*
*          (17)  Compressor Stations
*
*
*****

```

Item		Max	Paper Copy		Reference
No.	Item	Length	Data Type	Comments	
	Schedule ID	2	character	sch = F7	
	Record ID	4	numeric	code = 17	
	Line Number	6	numeric	see general instructions	
	Compressor Station Group	1	numeric	field compressor station, code = 1; products extraction compressor station, code = 2; underground storage compressor station, code = 3; transmission compressor station, code = 4; distribution compressor station, code = 5; other compressor station, code = 6	
1248	Name of Station and Location	80	character	text	508-1...-a
1249	Number of Units at Station	12	numeric	number	508-1...-b
1249a	Certificated Horsepower for	12	numeric	amount, (\$)	508-1...-c

each Station

1250	Plant Cost	12	numeric	amount, (\$)	508-1...-d
1251	Expenses - Fuel or Power	12	numeric	amount, (\$); enter cost for natural gas	508-1...-e
1252	Expenses - Other	12	numeric	amount, (\$)	508-1...-f
1253	Gas for Com- pressor Fuel in Dth	12	numeric	amount, (Dth)	508-1...-g

OPERATION DATA

1254	Total Compressor Hours of Opera- tion During Year	12	numeric	amount, hrs	508-1...-h
1255	Number of Com- pressors Oper- ated at Time of Station Peak	12	numeric	number	508-1...-i
1256	Date of Station Peak	10	numeric	(mm/dd/yyyy)	508-1...-j
	Footnote ID	50	character	see general instructions	

```

*****
*
*           (21)   Gas Storage Projects - Part 1
*
*****

```

Item No.	Item	Max Length	Data Type	Comments	Paper Copy Reference
	Schedule ID	2	character	sch = F7	
	Record ID	4	numeric	code = 21	
	Sequence Number	6	numeric	see general instructions	
	Information Reported Code	1	numeric	Gas belonging to Respondent, code = 1; Gas belonging to others, code = 2; Total amount, code = 3	
STORAGE OPERATIONS(In Dth)					
1279	Gas Delivered to Storage (January)	12	numeric	amount, (Dth)	512-2-b..d
1280	Gas Delivered to Storage (February)	12	numeric	amount, (Dth)	512-3-b..d
1281	Gas Delivered to Storage (March)	12	numeric	amount, (Dth)	512-4-b..d

1282	Gas Delivered to Storage (April)	12	numeric	amount, (Dth)	512-5-b..d
1283	Gas Delivered to Storage (May)	12	numeric	amount, (Dth)	512-6-b..d
1284	Gas Delivered to Storage (June)	12	numeric	amount, (Dth)	512-7-b..d
1285	Gas Delivered to Storage (July)	12	numeric	amount, (Dth)	512-8-b..d
1286	Gas Delivered to Storage (August)	12	numeric	amount, (Mcf)	512-9-b..d
1287	Gas Delivered to Storage (September)	12	numeric	amount, (Dth)	512-10-b..d
1288	Gas Delivered to Storage (October)	12	numeric	amount, (Dth)	512-11-b..d
1289	Gas Delivered to Storage (November)	12	numeric	amount, (Dth)	512-12-b..d
1290	Gas Delivered to Storage (December)	12	numeric	amount, (Dth)	512-13-b..d
1291	Total Gas Delivered to	12	numeric	sum of items 1279 thru 1290	512-14-b..d

Storage

Footnote ID 50 character see general instructions

```

*****
*
*           (22)   Gas Storage Projects - Part 2
*
*****

```

Item No.	Item	Max Length	Data Type	Comments	Paper Copy Reference
	Schedule ID	2	character	sch = F7	
	Record ID	4	numeric	code = 22	
	Sequence Number	6	numeric	see general instructions	
	Information Reported Code	1	numeric	Gas belonging to Respondent, code = 1; Gas belonging to others, code = 2; Total amount, code = 3	
STORAGE OPERATIONS (In Dth)					
1294	Gas Withdrawn from Storage (January)	12	numeric	amount, (Dth)	512-16-b..d
1295	Gas Withdrawn from Storage (February)	12	numeric	amount, (Dth)	512-17-b..d
1296	Gas Withdrawn from Storage (March)	12	numeric	amount, (Dth)	512-18-b..d
1297	Gas Withdrawn from Storage	12	numeric	amount, (Dth)	512-19-b..d

(April)

1298	Gas Withdrawn from Storage (May)	12	numeric	amount, (Dth)	512-20-b..d
1299	Gas Withdrawn from Storage (June)	12	numeric	amount, (Dth)	512-21-b..d
1300	Gas Withdrawn from Storage (July)	12	numeric	amount, (Dth)	512-22-b..d
1301	Gas Withdrawn from Storage (August)	12	numeric	amount, (Dth)	512-23-b..d
1302	Gas Withdrawn from Storage (September)	12	numeric	amount, (Dth)	512-24-b..d
1303	Gas Withdrawn from Storage (October)	12	numeric	amount, (Dth)	512-25-b..d
1304	Gas Withdrawn from Storage (November)	12	numeric	amount, (Dth)	512-26-b..d
1305	Gas Withdrawn from Storage (December)	12	numeric	amount, (Dth)	512-27-b..d
1306	Total Gas Withdrawn from Storage	12	numeric	sum of items 1294 thru 1305	512-28-b..d

Footnote ID	50	character	see general instructions
-------------	----	-----------	--------------------------

```

*****
*
*          (23)   Gas Storage Projects - Part 3
*
*****

```

Item No.	Item	Max Length	Data Type	Comments	Paper Copy Reference
	Schedule ID	2	character	sch = F7	
	Record ID	4	numeric	code = 23	
	Sequence Number	6	numeric	see general instructions	
STORAGE OPERATIONS					
1307	Top or Working Gas End of Year	12	numeric	amount, (Dth)	512-1-b
1308	Cushion Gas (Including Native Gas)	12	numeric	amount, (Dth or other unit)	512-2-b
1309	Total Gas in Reservoir	12	numeric	amount, (Dth or other unit)	512-3-b
1310	Certificated Storage Capacity	12	numeric	amount, (Dth or other unit)	512-4-b
1311	Number of Injection - Withdrawal Wells	12	numeric	number	512-5-b
1312	Number of	12	numeric	number	512-6-b

	Observation Wells				
1313	Maximum Day's Withdrawal from Storage	12	numeric	amount, (Dth or other unit)	512-7-b
1314	Date of Maximum Day's Withdrawal	10	numeric	(mm/dd/yyyy)	512-8-b
1315	LNG Terminal Companies	12	numeric	amount, (Dth)	512-9-b
1316	Number of Tanks	12	numeric	number	512-10-b
1317	Capacity of Tanks	12	numeric	amount, (Dth)	512-11-b
1319	LNG Volume Received at "Ship Rail"	12	numeric	amount, (Dth)	512-13-b
1320	LNG Volume Transferred to Tanks	12	numeric	amount, (Dth)	512-14-b
1321	LNG Volume Withdrawn from Tanks	12	numeric	amount, (Dth)	512-15-b
1322	LNG Volume "Boil Off" Vaporization Loss	12	numeric	amount, (Dth)	512-16-b
1323	Other unit of	10	character	enter units in text	

measurement			format; only applies to data items 1308, 1309, 1310 and 1313
Footnote ID	50	character	see general instructions


```

*****
*
*           (24)   Transmission Lines
*
*****

```

Item No.	Item	Max Length	Data Type	Comments	Paper Copy Reference
	Schedule ID	2	character	sch = F7	
	Record ID	4	numeric	code = 24	
	Line Number	6	numeric	see general instructions	
	Information Reported Code	1	numeric	individual line(s), code = 1; total, code = 2	
	Ownership Type	1	numeric	less than full ownership, code = *; otherwise leave blank for full ownership	
	Operation Type	1	numeric	operated by respondent, code = 1; not operated by respondent, code = 2	
1324	Transmission Line Identi- fication	80	character	designation of line or group of lines	514-1...-a
1325	Total Miles of Pipe	14	numeric	amount, (miles to 0.1)	514-1...-b
1326	State	2	numeric	enter FIPS State Code, see FIPS state code appendix	

Footnote ID	50	character	see general instructions
-------------	----	-----------	--------------------------

```

*****
*
*          (26)    Transmission System Peak Deliveries
*
*****

```

NOTE: This record format requires the respondent to enter the line numbers and line descriptions as labeled on the paper copy of the Form 2. See general instructions for more detailed information.

Item No.	Item	Max Length	Data Type	Comments	Paper Copy Reference
	Schedule ID	2	character	sch = F7	
	Record ID	4	numeric	code = 26	
	Line Number	6	numeric	see general instructions	
1327	Description	65	character	enter line description; for line 1, Single Day Peak Deliveries, use date format mm/dd/yyyy; for line 20, Consecutive Three-Day Peak Deliveries, use date format mm/dd/yyyy-mm/dd/yyyy to represent the first and third day of the period. Do not enter the word "Date:" as part of the line description.	
1328	Dth of Gas Delivered to Interstate Pipelines	12	numeric	amount, (Dth)	518-3..37-b
1329	Dth of Gas Delivered	12	numeric	amount, (Dth)	518-3..37-c

to Others

1330	Total	12	numeric	amount, (Dth)	518-3..37-d
	Footnote ID	50	character	see general instructions	

```

*****
*
*          (28)   Auxiliary Peaking Facilities
*
*****

```

Item No.	Item	Max Length	Data Type	Comments	Paper Copy Reference
	Schedule ID	2	character	sch = F7	
	Record ID	4	numeric	code = 28	
	Line Number	6	numeric	see general instructions	
1353	Location of Facility	60	character	city, state, etc.	519-1...-a
1354	Type of Facility	40	character	<u>e.g.</u> , underground storage	519-1...-b
1355	Maximum Daily Capacity	12	numeric	maximum daily delivery capacity of facility in Dth	519-1...-c
1356	Cost of Facility	12	numeric	amount, (\$)	519-1...-d
1357	Peak Day Operation	1	numeric	if facility operated on day of highest transmission peak, code = 1, otherwise code = 0	519-1...-e or f
	Footnote ID	50	character	see general instructions	

```

*****
*
* (29)    Gas Account - Natural Gas - Part 1 Name of System Header Record *
*
*****

```

Note: This schedule requires two record formats, F7/29 and F7/29.1, for each pipeline system reported. This record, F7/29, is the system identification record. The F7/29.1 record format is the detail line information for the system reported in the F7/29 record. If the respondent has more than one pipeline system to report, enter each system as a separate combination of F7/29 and corresponding F7/29.1 records. Do not mix the header record of one system with the detail records of another system.

Item No.	Item	Max Length	Data Type	Comments	Paper Copy Reference
	Schedule ID	2	character	sch = F7	
	Record ID	4	numeric	code = 29	
	Name of System	30	character	enter system name	520-1-
	Footnote ID	50	character	see general instructions	

```

*****
*
*   (29.1) Gas Account - Natural Gas - Part 2 System Detail Record   *
*
*****

```

Note: This record format requires the respondent to enter the line numbers and line descriptions as labeled on the paper copy of the Form 2. See the general instructions for more information.

Item No.	Item	Max Length	Data Type	Comments	Paper Copy Reference
	Schedule ID	2	character	sch = F7	
	Record ID	4	numeric	code = 29.1	
	Line Number	6	numeric	see general instructions	
1371	Item	80	character	enter line description	520-2..37-a
1372	Amount of Dth	12	numeric	amount, (Dth)	520-2..37-c
	Footnote ID	50	character	see general instructions	

```

*****
*
*          (32)   The Footnotes
*
*****

```

Note: The information reported in this schedule consists of two sections:
 1) a header record followed by 2) text line records.

Item No.	Item	Max Length	Data Type	Comments	Paper Copy Reference

(1) Header Record					
	Schedule ID	2	character	sch = F7	
	Record ID	4	numeric	code = 32	
	Footnote Number	4	numeric	enter footnote number	552- -a

(2) Footnote Text Line Record(s)

Each entire record consists of the text of the footnote referenced in the Header Record without prefix of any kind. A maximum of 80 character positions are provided for entering textual information in this text line record. It is preferable to enter blank lines to make the reported information more readable.

APPENDIX A - SPECIFIC INSTRUCTIONS FOR THE SCHEDULES

LIST OF SCHEDULES (Natural Gas Company)
(Schedule F4 Record ID 2.1)

Enter in "Remarks" the terms "none," "not applicable," or "NA" as appropriate, where no information or amounts have been reported for certain pages.

GENERAL INFORMATION
(Schedule F4 Record ID 3)

1. Provide the name and title of the officer having custody of the general corporate books of account and the address of the office where the general corporate books are kept and the address of the office where any other corporate books of account are kept, if different from that where the general corporate books are kept.

2. Provide the name of the State under the laws of which the respondent is incorporated and date of incorporation. If incorporated under a special law, give reference to such law. If not incorporated, state that fact and give the type of organization and the date organized.

3. If at any time during the year the property of respondent was held by a receiver or trustee, give (a) name of receiver or trustee, (b) date such receiver or trustee took possession, (c) the authority by which the receivership or trusteeship was created, and (d) date when possession by receiver or trustee ceased.

4. State the classes of utility and other services furnished by respondent during the year in each State in which the respondent operated.

5. Answer yes or no to the question :

Have you engaged as the principal accountant to audit your financial statements an accountant who is not the principal accountant for your previous year's certified financial statements?

If the answer is yes, enter the date when such independent accountant was initially engaged.

CONTROL OVER RESPONDENT
(Schedule F4 Record ID 4)

1. Report under company name the names of all corporations, partnerships, business trusts, and similar organizations that

directly, indirectly, or jointly held control (see the definitions below under Corporations Controlled by Respondent for the definition of control) over the respondent at the end of the year. If control is in a holding company organization, report in a footnote the chain of organization.

2. If control is held by trustees, state in a footnote the names of trustees, the names of beneficiaries for whom the trust is maintained, and the purpose of the trust.

3. Under "type of control," designate type of control over the respondent. Report an "M" if the company is the main parent or controlling company having ultimate control over the respondent. Otherwise, report a "D" for direct, an "I" for indirect, or a "J" for joint control.

CORPORATIONS CONTROLLED BY RESPONDENT (Schedule F4 Record ID 5)

1. Report the names of all corporations, business trusts, and similar organizations, controlled directly or indirectly by the respondent at any time during the year. If control ceased prior to end of the year, give particulars (details) in a footnote.

2. If control was by other means than a direct holding of voting rights, state in a footnote the manner in which control was held, naming any intermediaries involved.

3. If control was held jointly with one or more other interests, state the fact in a footnote and name the other interests.

4. Under "Type of Control," designate type of control of the respondent as "D" for direct, an "I" for indirect, or a "J" for joint control.

DEFINITIONS

1. See the Uniform System of Accounts for a definition of control.

2. Direct control is that which is exercised without interposition of an intermediary.

3. Indirect control is that which is exercised by the interposition of an intermediary that exercises direct control.

4. Joint control is that in which neither interest can effectively control or direct action without the consent of the

other, as where the voting control is equally divided between two holders, or each party holds a veto power over the other. Joint control may exist by mutual agreement or understanding between two or more parties who together have control within the meaning of the definition of control in the Uniform System of Accounts, regardless of the relative voting rights of each party.

SECURITY HOLDERS AND VOTING POWERS
(Schedule F4 Record ID's 8 and 9)

1. On Schedule F4, Record ID 9, give the names and addresses of the 10 security holders of the respondent who, at the date of the latest closing of the stock book or compilation of list of stockholders of the respondent, prior to the end of the year, had the highest voting powers in the respondent, and state the number of votes that each could cast on that date if a meeting were held. If any such holder held in trust, give in a footnote the known particulars of the trust (whether voting trust, etc.), duration of trust, and principal holders of beneficiary interests in the trust. If the company did not close the stock book or did not compile a list of stockholders within one year prior to the end of the year, or if since it compiled the previous list of stockholders, some other class of security has become vested with voting rights, then show such 10 security holders as of the close of the year. Arrange the names of the security holders in the order of voting power, commencing with the highest. Show in the field, Security Holder Name, the titles of officers and directors included in such list of 10 security holders.

2. If any security other than stock carries voting rights, explain in a supplemental statement in a footnote how such security became vested with voting rights and give other important details concerning the voting rights of such security. State whether voting rights are actual or contingent; if contingent, describe the contingency.

3. If any class or issue of security has any special privileges in the election of directors, trustees or managers, or in the determination of corporate action by any method, explain briefly in a footnote.

4. Furnish details concerning any options, warrants, or rights outstanding at the end of the year for others to purchase securities of the respondent or any securities or other assets owned by the respondent, including prices, expiration dates, and other material information relating to exercise of the options, warrants, or rights. Specify the amount of such securities or assets any officer, director, associated company, or any of the 10

largest security holders is entitled to purchase. This instruction is inapplicable to convertible securities or to any securities substantially all of which are outstanding in the hands of the general public where the options, warrants, or rights were issued on a pro rata basis.

On Schedule F4, Record ID 8, in Item 31, give the date of the latest closing of the stock book prior to the end of the year, and, in a footnote, state the purpose of such closing.

In Item 32, state the total number of votes cast at the latest general meeting prior to the end of year for election of directors of the respondent and in Item 33, number of such votes cast by proxy.

In Items 34 and 35, respectively, give the date and place of such meeting.

IMPORTANT CHANGES DURING THE YEAR
(Schedule F4 Record ID 10)

Give details concerning the matters indicated below. Make the statements explicit and precise, and number them in accordance with the inquiries. Answer each inquiry. Enter "none" or "not applicable" where applicable. If the answer is given elsewhere in the report, refer to the schedule in which it appears.

1. Changes in and important additions to franchise rights: Describe the actual consideration and state from whom the franchise rights were acquired. If the franchise rights were acquired without the payment of consideration, state that fact.

2. Acquisition of ownership in other companies by reorganization, merger, or consolidation with other companies: Give names of companies involved, particulars concerning the transactions, name of the Commission authorizing the transaction, and reference to Commission authorization.

3. Purchase or sale of an operating unit or system: Briefly describe the property, and the related transactions, and cite Commission authorization, if any was required. Give date journal entries called for by Uniform System of Accounts were submitted to the Commission.

4. Important leaseholds (other than leaseholds for natural gas lands) that have been acquired or given, assigned or surrendered: Give effective dates, lengths of terms, names of parties, rents,

and other conditions. State name of Commission authorizing lease and give reference to such authorization.

5. Important extension or reduction of transmission or distribution system: State territory added or relinquished and date operations began or ceased and cite Commission authorization, if any was required. State also the approximate number of customers added or lost and approximate annual revenues of each class of service.

Each natural gas company must also state major new continuing sources of gas made available to it from purchases, development, purchase contract or otherwise, giving location and approximate total gas volumes available, period of contracts, and other parties to any such arrangements, etc.

6. Obligations incurred or assumed by respondent as guarantor for the performance by another of any agreement or obligation, including ordinary commercial paper maturing on demand or not later than one year after date of issue: State on behalf of whom the obligation was assumed and amount of the obligation. Cite Commission authorization if any was required.

7. Changes in articles of incorporation or amendments to charter: Explain the nature and purpose of such changes or amendments.

8. State the estimated annual effect and nature of any important wage scale changes during the year.

9. State briefly the status of any materially important legal proceedings pending at the end of the year, and the results of any such proceedings culminated during the year.

10. Describe briefly any materially important transactions of the respondent not disclosed elsewhere in this report in which an officer, director, security holder, voting trustee, associated company or known associate of any of these persons was a party or in which any such person had a material interest.

11. Estimated increase or decrease in annual revenues caused by important rate changes: State effective date and approximate amount of increase or decrease for each revenue classification. State the number of customers affected.

COMPARATIVE BALANCE SHEET (ASSETS AND OTHER DEBITS)
(Schedule F4 Record ID's 11 - 14)

None.

COMPARATIVE BALANCE SHEET (LIABILITIES AND OTHER CREDITS)
(Schedule F4 Record ID's 15 - 18)

None.

STATEMENT OF INCOME FOR THE YEAR
(Schedule F4 Record ID's 19 - 22)

1. Report amounts for accounts 412 and 413, *Revenue and Expenses from Utility Plant Leased to Others*, in a record with a code of 3 in the field, Utility Plant Reported, in a similar manner to a utility department. Enter amount(s) in Schedule F4, Record ID 19, as appropriate. Include these amounts in the records with a code of 4 in the field, Utility Plant Reported.

2. Report amounts in account 414, *Other Utility Operating Income*, in the same manner as accounts 412 and 413 above.

3. Report data for lines 7, Amortization and Depletion of Utility Plant (404-405), 9, Amort. of Prop. Losses, Unrecovered Plant and Reg. Study Costs (407.1), and 10, Amortization of Conversion Expenses (407.2), for Natural Gas companies using accounts 404.1, 404.2, 404.3, 407.1, and 407.2.

4. Explain in a footnote if the previous year's figures are different from those reported in prior reports.

STATEMENT OF RETAINED EARNINGS FOR THE YEAR
(Schedule F4 Record ID 23)

1. Report all changes in appropriated retained earnings, unappropriated retained earnings, and unappropriated undistributed subsidiary earnings for the year.

2. Each credit and debit during the year should be identified as to the retained earnings account in which recorded (Accounts 433, 436-439 inclusive). Show the contra primary account affected in the field, Contra Primary Account Affected.

3. State the purpose and amount for each reservation or appropriation of retained earnings, in Item Description.

4. List first Account 439, *Adjustments to Retained Earnings*, reflecting adjustments to the opening balance of retained earnings. Follow by credit, then debit items, in that order.

5. Show dividends for each class and series of capital stock.
6. Show separately the State and Federal income tax effect of items shown in Account 439, *Adjustments to Retained Earnings*.
7. Explain in a footnote the basis for determining the amount reserved or appropriated. If such reservation or appropriation is to be recurrent; state the number and annual amounts to be reserved or appropriated as well as the totals eventually to be accumulated.

STATEMENT OF CASH FLOWS
(Schedule F4 Record ID 24)

1. Information about noncash investing and financing activities should be provided on page 122. Provide also on page 122 a reconciliation between "Cash and Cash Equivalents at End of Year" with related amounts on the balance sheet.
2. Where the paper form states "Other" specify significant amounts and group others.
3. Operating Activities-Other: Include gains and losses pertaining to operating activities only. Gains and losses pertaining to investing and financing activities should be reported in those activities. Show on page 122 the amounts of interest paid (net of amounts capitalized) and income taxes paid.
4. Investing Activities: Include at Other (Line(s) 27, 27.01, 27.02, etc.) net cash outflow to acquire other companies. Provide a reconciliation of assets acquired with liabilities assumed on page 122. Do not include on this statement the dollar amount of leases capitalized per U.S. of A. General Instruction 20; instead provide a reconciliation of the dollar amount of leases capitalized with the plant cost on page 122.
5. On the paper form certain codes are entered in parentheses in the Description column, these codes refer to the following:
 - (a) Net Proceeds or payments.
 - (b) Bonds, Debentures, and other long-term debt.
 - (c) Include commercial paper.
 - (d) Identify separately such items as investments fixed assets, intangibles, etc.
6. Enter on page 122 clarifications and explanations.

NOTES TO FINANCIAL STATEMENTS
(Schedule F4 Record ID 27)

1. Provide important disclosures regarding the Balance Sheet, Statement of Income for the Year, Statement of Retained Earnings for the Year, and Statement of Cash Flow, or any account thereof. Classify the disclosures according to each financial statement, providing a subheading for each statement except where a disclosure is applicable to more than one statement. The disclosures must be on the same subject matters and in the same level of detail that would be required if the respondent issued general purpose financial statements to the public or shareholders.

2. Furnish details as to any significant contingent assets or liabilities existing at year end, and briefly explain any action initiated by the Internal Revenue Service involving possible assessment of additional income taxes of material amount, or a claim for refund of income taxes of a material amount initiated by the utility. Also, briefly explain any dividends in arrears on cumulative preferred stock.

3. Furnish details on the respondent's pension plans, post-retirement benefits other than pensions (PBOP) plans, and post-employment benefit plans as required by instruction no. 1 and, in addition, disclose for each individual plan the current year's cash contributions. Furnish details on the accounting for the plans and any changes in the method of accounting for them. Include details on the accounting for transition obligations or assets, gains or losses, the amounts deferred and the expected recovery periods. Also, disclose any current year's plan or trust curtailments, terminations, transfers, or reversions of assets.

4. Where Account 189, *Unamortized Loss on Reacquired Debt*, and 257, *Unamortized Gain on Reacquired Debt*, are not used, give an explanation, providing the rate treatment given these item. See General Instruction 17 of the Uniform System of Accounts.

5. Explain concisely any retained earnings restrictions and state the amount of retained earnings affected by such restrictions.

6. Disclose details on any significant financial changes during the reporting year to the respondent or the respondent's consolidated group that directly affect the respondent's gas pipeline operations, including: sales, transfers or mergers of affiliates, investments in new partnerships, sales of gas pipeline facilities or the sale of ownership interests in the gas pipeline to limited partnerships, investments in related industries (i.e., production, gathering), major pipeline investments, acquisitions by the parent corporation(s), and distributions of capital.

7. Explain concisely unsettled rate proceedings where a contingency exists such that the company may need to refund a material amount to the utility's customers or that the utility may receive a material refund with respect to power or gas purchases. State for each year affected the gross revenues or costs to which the contingency relates and the tax effects and explain the major factors that affect the rights of the utility to retain such revenues or to recover amounts paid with respect to power and gas purchases.

8. Explain concisely significant amounts of any refunds made or received during the year resulting from settlement of any rate proceeding affecting revenues received or costs incurred for power or gas purchases, and summarize the adjustments made to balance sheet, income, and expense accounts.

9. Explain concisely only those significant changes in accounting methods made during the year which had an effect on net income, including the basis of allocations and apportionments from those used in the preceding year. Also give the approximate dollar effect of such changes.

SUMMARY OF UTILITY PLANT AND ACCUMULATED PROVISIONS
FOR DEPRECIATION, AMORTIZATION AND DEPLETION
(Schedule F5 Record ID's 1 - 2)

None.

GAS PLANT IN SERVICE (ACCOUNTS 101, 102, 103, AND 106)
(Schedule F5 Record ID's 3 - 9)

1. Report the original cost of gas plant in service according to the prescribed accounts.

2. In addition to Account 101, *Gas Plant in Service (Classified)*, include Account 102, *Gas Plant Purchased or Sold*, Account 103, *Experimental Gas Plant Unclassified*, and Account 106, *Completed Construction Not Classified-Gas*.

3. When the code entered in the field, Transaction Type, is 3, include as appropriate corrections of additions for the current or preceding year. When the code entered in the field, Transaction Type, is 4, include, as appropriate, corrections of retirements for the current or preceding year.

4. Enclose in parenthesis credit adjustments of plant accounts to indicate the negative effect of such accounts.

5. Classify Account 106 according to prescribed accounts, on an estimated basis if necessary, and include the entries in records where the code in the field, Transaction Type, equals 3, Additions. Also to be included in records where the code in the field Transaction Type equals 3, are entries for reversals of tentative distributions of the prior year reported in records where the code in the field Transaction Type equals 1, Balance at the Beginning of the Year. Likewise, if the respondent has a significant amount of plant retirements which have not been classified to primary accounts at the end of the year, include in records where the code in the field, Transaction Type, equals 4, Retirements, a tentative distribution of such retirements, on an estimated basis, with appropriate contra entry to the account for accumulated depreciation provision. Include also in these records, reversals of tentative distributions of prior year's unclassified retirements. Attach a supplemental statement, in a footnote, showing the account distributions of these tentative classifications in records where the code in the field, Transaction Type, equals 3 or 4, Additions, and Retirements, including the reversals of the prior years tentative account distributions of these amounts. Careful observance of the above instructions and the texts of Account 101 and 106 will avoid serious omissions of respondent's reported amount for plant actually in service at the end of year.

6. Show in records where the code in the field, Transaction Type, equals 6, Transfers, reclassifications or transfers within utility plant accounts. Include also in Transfers, the additions or reductions of primary account classifications arising from distribution of amounts initially recorded in Account 102. In showing the clearance of Account 102, include in records where the code in the field, Transaction Type, equals 5, Adjustments, the amounts with respect to accumulated provision for depreciation, acquisition adjustments, etc., and show in records where the code in the field, Transaction Type, equals 6, Transfers, only the offset to the debits or credits to primary account classifications.

7. For Account 399, state the nature and use of plant included in this account and if substantial in amount submit a supplementary statement, in a footnote, showing subaccount classification of such plant conforming to the requirements of these pages.

8. For each amount comprising the reported balance and changes in Account 102, state the property purchased or sold, name of vendor or purchaser, and date of transaction. If proposed journal entries have been filed with the Commission as required by the Uniform System of Accounts, give the date of such filing.

General Information on Plant Operations
(Schedule F5 Record ID 9.1)

1. Provide a brief description of the plant and operations of the respondent.
2. State the name and location of the fields in which the respondent operates, the number of acres of operated gas lands, number of gas wells, miles of gathering lines, miles of transmission lines, number and capacity of compressor stations, and other information which will give a general idea of the size and nature of the facilities operated by the respondent in the production, gathering, transmission and storage of natural gas.
3. Provide details covering any important changes in the scope of respondent's operations during the report year.

GAS PROPERTY AND CAPACITY LEASED FROM OTHERS
(Schedule F5 Record ID 10)

1. Report the information called for concerning gas property and capacity leased from others for gas operations.
2. For all leases in which the average annual lease payment over the initial term of the lease exceeds \$500,000, describe in column (c), Description of Lease, if applicable: the property or capacity leased. Designate associated companies with an asterisk in column (b), Associated Company Indicator.

GAS PROPERTY AND CAPACITY LEASED TO OTHERS
(Schedule F5 Record ID 10.1)

1. For all leases in which the average lease income over the initial term of the lease exceeds \$500,000 provide in column (c), Description of Lease, a description of each facility or leased capacity that is classified as gas plant in service, and is leased to others for gas operations.
2. In column (d), Lease Payments for Current Year, provide the lease payments received from others.
3. Designated associated companies with an asterisk in column (b), Associated Company Indicator.

GAS PLANT HELD FOR FUTURE USE (ACCOUNT 105)
(Schedule F5 Record ID 11)

1. Report separately each property held for future use at the of the year having an original cost of \$1,000,000 or more. Group other items of property held for future use.

2. For property having an original cost of \$1,000,000 or more previously used in utility operations, now held for future use, give in column (a), Description and Location of Property, in addition to other required information, the date that utility use of such property was discontinued, and the date the original cost was transferred to Account 105.

CONSTRUCTION WORK IN PROGRESS-GAS (ACCOUNT 107)
(Schedule F5 Record ID 13)

1. Report descriptions and balances at end of year of projects in process of construction (Account 107).

2. Show items relating to "research, development, and demonstration" projects last, under a caption Research, Development, and Demonstration (see Account 107 of the Uniform System of Accounts).

3. Minor projects (less than \$1,000,000) may be grouped.

GENERAL DESCRIPTION OF CONSTRUCTION
OVERHEAD PROCEDURE
(Schedule F5 Record ID 15)

1. For each construction overhead explain, in record 15, the nature and extent of work, etc., the overhead charges are intended to cover, (b) the general procedure for determining the amount capitalized, (c) the method of distribution to construction jobs, (d) whether different rates are applied to different types of construction, (e) basis of differentiation in rates for different types of construction, and (f) whether the overhead is directly or indirectly assigned.

2. Show the computation of allowance for funds used during construction rates, in accordance with the provisions of Gas Plant Instructions 3 (17) of the Uniform System of Accounts.

3. Where a net-of-tax rate for borrowed funds is used, show the appropriate tax effect adjustment to the computations below in a manner that clearly indicates the amount of reduction in the gross rate for tax effects.

COMPUTATION OF ALLOWANCE FOR FUNDS USED
DURING CONSTRUCTION RATES

(Schedule F5 Record ID 16)

For line (5), column (d), on record 16, Common Equity Cost Rate Percentage, enter the rate granted in the last rate proceeding. If not available, use the average rate earned during the preceding 3 years.

Gross Rate for Borrowed Funds $(S/W)+d[(D/(D+P+C))(1-(S/W))]$

Rate for Other Funds $[1-(S/W)][p(P/(D+P+C))+c(C/(D+P+C))]$

ACCUMULATED PROVISION FOR DEPRECIATION
OF GAS UTILITY PLANT (ACCOUNT 108)
(Schedule F5 Record ID 17)

1. Explain in a footnote any important adjustments during the year.
2. Explain in a footnote any difference between the amount for book cost of plant retired, line 10, Gas Plant in Service, column (c), and that reported for Gas Plant in Service, pages 204-209, column (d), Retirements, (Schedule F5, record ID's 3 through 9, all records with a Transaction Type equal to 4) excluding retirements of nondepreciable property.
3. The provisions of Account 108 in the Uniform System of Accounts require that retirements of depreciable plant be recorded when such plant is removed from service. If the respondent has a significant amount of plant retired at year end which has not been recorded and/or classified to the various reserve functional classifications, make preliminary closing entries to tentatively functionalize the book cost of the plant retired. In addition, include all costs included in retirement work in progress at year end in the appropriate functional classifications.
4. Show separately interest credits under a sinking fund or similar method of depreciation accounting.
5. When specifying other clearing accounts at line 7 or other debit or credit items at line 14, add rows as necessary to report all relevant information. Additional rows should be numbered in sequence as 7.01, 7.02, 7.03 or 14.01, 14.02, 14.03, etc.

GAS STORED (ACCOUNTS 117.1, 117.2,
117.3, 117.4, 164.1, 164.2, and 164.3)
(Schedule F5 Record ID 19)

1. If during the year adjustments were made to the stored gas inventory reported in columns (d), (records with a Gas Stored Code equal to 1, Noncurrent (Account 117.3)), (f), (records with a Gas Stored Code equal to 3, Current (Account 164.1)), (g), (records with a Gas Stored Code equal to 2, LNG (Account 164.2)), and (h) (records with a Gas Stored Code equal to 4, LNG (Account 164.3)) (such as to correct cumulative inaccuracies of gas measurements), explain in a footnote the reason for the adjustments, the Dth and dollar amount of adjustment, and account charged or credited.

2. Report in column (e), (records with a Gas Stored Code equal to 8, (Account 117.4)), all encroachments during the year upon the volumes designated as base gas, column (b), (records with a Gas Stored Code equal to 6, (Account 117.1)), and system balancing gas, column (c), (records with a Gas Stored Code equal to 7, (Account 117.2)), and gas property recordable in the plant accounts.

3. State in a footnote the basis of segregation of inventory between current and noncurrent portions. Also, state in a footnote the method used to report storage (i.e., fixed asset method or inventory method).

INVESTMENTS (ACCOUNT 123, 124, AND 136)
(Schedule F5 Record ID 22)

1. Report investments in Accounts 123, *Investments in Associated Companies*, 124, *Other Investments*, and 136, *Temporary Cash Investments*.

2. Provide a subheading for each account by entering the appropriate account number, 123, 124, or 136, in the field, Account Number of Investment, and list the information called for:

(a) Investment in Securities—List and describe each security owned, giving name of issuer, date acquired and date of maturity. For bonds, also give principal amount, date of issue, maturity, and interest rate. For capital stock (including capital stock of respondent reacquired under a definite plan for resale pursuant to authorization by the Board of Directors, and included in Account 124, *Other Investments*) state number of shares, class, and series of stock. Minor investments may be grouped by classes. Investments included in Account 136, *Temporary Cash Investments*, also may be grouped by classes.

(b) Investment Advances—Report separately for each person or company the amounts of loans or investment advances that are properly includable in Account 123. Include advances subject to

current repayment in Account 145 and 146. With respect to each advance, show whether the advance is a note or open account.

When reporting the Book Cost at Beginning of Year, if the book cost is different from the cost to the respondent, give the cost to respondent in a footnote and explain the difference.

List each note, giving date of issuance, maturity date, and specifying whether note is a renewal. Designate any advances due from officers, directors, stockholders, or employees.

3. Designate with an asterisk, in column (b), Investment Status, any securities, notes or accounts that were pledged, and in a footnote state the name of the pledges and purpose of the pledge.

4. If Commission approval was required for any advance made or security acquired, designate such fact in a footnote and cite Commission, date of authorization, and case or docket number.

5. Report in column (h), Revenues for Year, interest and dividend revenues from investments including such revenues from securities disposed of during the year.

6. In column (i), Gain or Loss from Investment Disposed Of, report for each investment disposed of during the year the gain or loss represented by the difference between cost of the investment (or the other amount at which carried in the books of account if different from cost) and the selling price thereof, not including any dividend or interest adjustment includible in column (h), Revenues for Year.

If the Book Cost at End of Year is different from the cost to the respondent, give the cost to the respondent in a footnote and explain the difference.

INVESTMENTS IN SUBSIDIARY COMPANIES (ACCOUNT 123.1)
(Schedule F5 Record ID 23)

1. Report investments in Account 123.1, *Investments in Subsidiary Companies*.

2. Provide a subheading for each company by entering the company name in Subsidiary Company Name and list the information called for below. Sub-total by company and give a total in columns (e), Equity in Subsidiary Earnings for Year, (f), Revenues for Year, (g), Amount of Investment at End of Year, and (h), Gain or Loss from Investment Disposed of. Totals will be designated by entering a code of 3 in the field Information Reported Code.

(a) Investment in Securities—List and describe each security owned. For bonds give also principal amount, date of issue, maturity, and interest rate.

(b) Investment Advances - Report separately the amounts of loans or investment advances which are subject to repayment, but which are not subject to current settlement. With respect to each advance show whether the advance is a note or open account. List each note giving date of issuance, maturity date, and specifying whether note is a renewal.

3. Report separately the equity in undistributed subsidiary earnings since acquisition. The total in column (e), Equity in Subsidiary Earnings for Year, should equal the amount entered for Account 418.1.

4. Designate in a footnote, any securities, notes, or accounts that were pledged, and state the name of pledgee and purpose of the pledge.

5. If Commission approval was required for any advance made or security acquired, designate such fact in a footnote and give name of Commission, date of authorization, and case or docket number.

6. Report in column (f), Revenues for Year, interest and dividend revenues from investments, including such revenues from securities disposed of during the year.

7. In column (h) Gain or Loss from Investment Disposed of, report for each investment disposed of during the year, the gain or loss represented by the difference between cost of the investment (or the other amount at which carried in the books of account if different from cost), and the selling price thereof, not including interest adjustments includible in column (f), Revenues for Year.

8. Report the total cost of Account 123.1 in item 493a, Total Cost Account 123.1.

PREPAYMENTS (ACCOUNT 165)
(Schedule F5 Record ID 26)

Report the particulars (details) on each prepayment.

EXTRAORDINARY PROPERTY LOSSES (ACCOUNT 182.1)
(Schedule F5 Record ID 27)

Add rows as necessary to report all relevant data. Number the rows sequentially.

UNRECOVERED PLANT AND REGULATORY STUDY COSTS
(Schedule F5 Record ID 28)

The line numbers should continue with the next line number after the last line number entered for the preceding record, Extraordinary Property Losses. For example, if the last line number for Extraordinary Property Losses is 20, the first line number for this record will be 21.

MISCELLANEOUS DEFERRED DEBITS (ACCOUNT 186)
(Schedule F5 Record ID 30)

1. Report the details called for concerning miscellaneous deferred debits.
2. For any deferred debit being amortized, show period of amortization in column (a), Description of Miscellaneous Deferred Debits.
3. Minor items (less than \$250,000) may be grouped by classes.

ACCUMULATED DEFERRED INCOME TAXES (ACCOUNT 190)
(Schedule F5 Record ID 32)

1. Report the information called for concerning the respondent's accounting for deferred income taxes.
2. At Other (Specify), include deferrals relating to other income and deductions. Add rows as necessary to report all information. Number the additional rows in sequence as 6.01, 6.02, etc.
3. At Other (Define), add rows as necessary to report all information. Number the additional rows in sequence as 4.01, 4.02, etc.
4. Identify by amount and classification, significant items for which deferred taxes are being provided. Indicate insignificant amounts listed under "Other."

CAPITAL STOCK (ACCOUNTS 201 AND 204)
(Schedule F5 Record ID 33)

1. Report the details called for concerning common and preferred stock at the end of the year, distinguishing separate series of any general class. Show separate totals for common and preferred stock.

2. Entries in column (b), Number of Shares Authorized by Charter, should represent the number of shares authorized by the articles of incorporation as amended to the end of the year.

3. Give details concerning shares of any class and series of stock authorized to be issued by a regulatory commission which have not yet been issued.

4. The identification of each class of preferred stock should show the dividend rate and whether the dividends are cumulative or noncumulative.

5. State in a footnote if any capital stock that has been nominally issued is nominally outstanding at the end of the year.

6. Give particulars (details) in column (a), Class and Series of Stock and Name of Stock Exchange, of any nominally issued capital stock, reacquired stock, or stock in sinking and other funds which is pledged, stating name of pledgee and purpose of pledge.

CAPITAL STOCK DATA
Schedule F5, Record ID 33.1
and
LONG-TERM DEBT DATA
Schedule F5, Record ID 33.2

1. Report the details called for concerning common stock and long-term debt.

2. The total amount outstanding reflected in column (f), Outstanding Per Balance Sheet Amount, for Capital Stock Data refers to total amount outstanding without reduction for amounts held by respondent.

CAPITAL STOCK SUBSCRIBED, CAPITAL STOCK LIABILITY
FOR CONVERSION, PREMIUM ON CAPITAL STOCK, AND
INSTALLMENTS RECEIVED ON CAPITAL STOCK
(ACCOUNTS 202, 203, 205, 206, 207, and 212)
(Schedule F5 Record ID 34)

1. Show for each of the above accounts the amounts applying to each class and series of capital stock.

2. For Account 202, *Common Stock Subscribed*, and Account 205, *Preferred Stock Subscribed*, show the subscription price and the balance due on each class at the end of year.

3. Describe in a footnote the agreement and transactions under which a conversion liability existed under Account 203, *Common Stock Liability for Conversion*, or Account 206, *Preferred Stock Liability for Conversion*, at the end of year.

4. For Premium on Account 207, *Capital Stock*, designate with an asterisk in the field, Indicator for Excess Over Stated Value, any amounts representing the excess of consideration received over stated values of stocks without par value.

OTHER PAID-IN CAPITAL (ACCOUNTS 208-211)
(Schedule F5 Record ID 35)

1. Report below the balance at the end of the year and the information specified below for the respective other paid-in capital accounts. Provide a subheading for each account by entering the appropriate account number in the field Account Number and show a total for the account, as well as a total of all accounts for reconciliation with the balance sheet, page 112 by entering the appropriate code in the field Information Reported Code. Explain changes made in any account during the year and give the accounting entries effecting such change.

(a) *Donations Received from Stockholders* (Account 208) - State the amount and briefly explain the origin and purpose of each donation.

(b) *Reduction in Par or Stated Value of Capital Stock* (Account 209) - State the amount and briefly explain the capital changes that gave rise to amounts reported under this caption including identification with the class and series of stock to which related.

(c) *Gain or Resale or Cancellation of Reacquired Capital Stock* (Account 210) - Report the balance at the beginning of the year, credits, debits, and the balance at the end of the year with a designation of the nature of each credit and debit identified by the class and series of stock to which related.

(d) *Miscellaneous Paid-In Capital* (Account 211) - Classify amounts included in this account according to captions that, together with brief explanations, disclose the general nature of the transactions that gave rise to the reported amounts.

DISCOUNT ON CAPITAL STOCK (ACCOUNT 213)
(Schedule F5 Record ID 36)

1. Report the balance at the end of the year the of discount on capital stock for each class and series of capital stock. Add lines as necessary to report all information.

2. If any change occurred during the year in the balance with respect to any class or series of stock, attach a statement giving details of the change in a footnote. State the reason for any charge-off during the year and specify the account charged.

CAPITAL STOCK EXPENSE (ACCOUNT 214)
(Schedule F5 Record ID 37)

1. Report the balance at the end of the year of capital stock expenses for each class and series of capital stock. Use as many lines as necessary to report all data. Number the lines in sequence starting from the last line number used for Discount on Capital Stock. For example, if the last line number used to report a Discount on Capital Stock is 20, the first line number on this record will be 21.

2. If any change occurred during the year in the balance with respect to any class or series of stock, attach a statement in a footnote giving details of the change. State the reason for any charge-off of capital stock expense and specify the account charged.

SECURITIES ISSUED OR ASSUMED AND
SECURITIES REFUNDED OR RETIRED DURING THE YEAR
(Schedule F5 Record ID 38)

1. Furnish a supplemental statement briefly describing security financing and refinancing transactions during the year and the accounting for the securities, discounts, premiums, expenses, and related gains or losses. Identify as to Commission authorization numbers and dates.

2. Provide details showing the full accounting for the total principal amount, par value, or stated value of each class and series of security issued, assumed, retired, or refunded and the accounting for premiums, discounts, expenses, and gains or losses relating to the securities. Set forth the facts of the accounting clearly with regard to redemption premiums, unamortized discounts, expenses, and gain or losses relating to securities retired or refunded, including the accounting for such amounts carried in the respondent's accounts at the date of the refunding or refinancing transactions with respect to securities previously refunded or retired.

3. Include in the identification of each class and series of security, as appropriate, the interest or dividend rate, nominal date of issuance, maturity date, aggregate principal amount, par value or stated value, and number of shares. Give also the issuance of redemption price and name of the principal underwriting firm through which the security transactions were consummated.

4. Where the accounting for amounts relating to securities refunded or retired is other than that specified in General Instruction 17 of the Uniform System of Accounts, cite the Commission authorization for the different accounting and state the accounting method.

5. For securities assumed, give the name of the company for which the liability on the securities was assumed as well as details of the transactions whereby the respondent undertook to pay obligations of another company. If any unamortized discount, premiums, expenses, and gains or losses were taken over onto the respondent's books, furnish details of these amounts with amounts relating to refunded securities clearly earmarked.

LONG-TERM DEBT (ACCOUNTS 221, 222, 223, AND 224)
(Schedule F5 Record ID 39)

1. Report by Balance Sheet Account the details concerning long-term debt included in Account 221, *Bonds*, 222, *Reacquired Bonds*, 223, *Advances from Associated Companies*, and 224, *Other Long-Term Debt*.

2. For bonds assumed by the respondent, include in column (a), Class and Series of Obligation and Name of Stock Exchange, the name of the issuing company as well as a description of the bonds.

3. For Advances from Associated Companies, Account 223, report separately advances on notes and advances on open accounts. Designate demand notes as such. Include in column (a), Class and Series of Obligation and Name of Stock Exchange, names of associated companies from which advances were received.

4. For receivers' certificates, show in column (a), Class and Series of Obligation and Name of Stock Exchange, the name of the court and date of court order under which such certificates were issued.

5. In a supplemental statement in a footnote, give explanatory details for Accounts 223 and 224 of net changes during the year. With respect to long-term advances, show for each company: (a) principal advanced during the year (b) interest added to the

principal amount, and (c) the principal repaid during the year. Give Commission authorization numbers and dates.

6. If the respondent has pledged any of its long-term debt securities, give particulars (details) in a footnote, including name of the pledgee and purpose of the pledge.

7. If the respondent has any long-term securities that have been nominally issued and are nominally outstanding at the end of the year, describe such securities in a footnote.

8. If interest expense was incurred during the year on any obligations retired or reacquired before the end of the year, include such interest expense in column (f), Amount. Explain in a footnote any difference between the total of column (f), Amount, and the total of Account 427, *Interest on Long-Term Debt* and Account 430, *Interest on Debt to Associated Companies*.

9. Give details concerning any long-term debt authorized by a regulatory commission but not yet issued.

UNAMORTIZED DEBT EXPENSE, PREMIUM AND DISCOUNT ON
LONG-TERM DEBT (ACCOUNTS 181, 225, 226)
(Schedule F5 Record ID 40)

1. Report under separate subheadings for Unamortized Debt Expense, Unamortized Premium on Long-Term Debt and Unamortized Discount on Long-Term Debt by entering the appropriate code in the field Information Reported Code, details of expense, premium or discount applicable to each class and series of long-term debt.

2. Show premium amounts as negative amounts.

3. In column (b), Principal Amount of Debt Issued, show the principal amount of bonds or other long-term debt originally issued.

4. In column (c), Total Expense Premium or Discount, show the expense, premium or discount with respect to the amount of bonds or other long-term debt originally issued.

5. Furnish in a footnote details regarding the treatment of unamortized debt expense, premium or discount associated with issues redeemed during the year. Also, give in a footnote the date of the Commission's authorization of treatment other than as specified by the Uniform System of Accounts.

6. Identify separately undisposed amounts applicable to issues which were redeemed in prior years.

7. Explain any debits and credits other than amortization debited to Account 428, *Amortization of Debt Discount and Expense*, or credited to Account 429, *Amortization of Premium on Debt-Credit*.

UNAMORTIZED LOSS AND GAIN ON
REACQUIRED DEBT (ACCOUNTS 189, 257)
(Schedule F5 Record ID 41)

1. Report under separate subheadings for Unamortized Loss and Unamortized Gain on Reacquired Debt (by entering the appropriate account number in the field Account Number), details of gain and loss, including maturity date, on reacquisition applicable to each class and series of long-term debt. If gain or loss resulted from a refunding transaction, include also the maturity date of the new issue.

2. In column (c), Principal Amount of Debt Reacquired, show the principal amount of bonds or other long-term debt reacquired.

3. In column (d), Net Gain or Net Loss, show the net gain or net loss realized on each debt reacquisition as computed in accordance with General Instruction 17 of the Uniform Systems of Accounts.

4. Show loss amounts as negative amounts.

5. Explain in a footnote any debits and credits other than amortization debited to Account 428.1, *Amortization of Loss on Reacquired Debt*, or credited to Account 429.1, *Amortization of Gain on Reacquired Debt-Credit*.

RECONCILIATION OF REPORTED NET INCOME
WITH TAXABLE INCOME FOR FEDERAL INCOME TAXES
(Schedule F5 Record ID's 42 - 43)

1. Report the reconciliation of reported net income for the year with taxable income used in computing Federal Income Tax accruals and show computation of such tax accruals. Include in the reconciliation, as far as practicable, the same detail as furnished on Schedule M-1 of the tax return for the year. Submit a reconciliation even though there is no taxable income for the year. Indicate clearly the nature of each reconciling amount.

2. If the utility is a member of a group that files a consolidated Federal tax return, reconcile reported net income with taxable net income as if a separate return were to be filed,

indicating, however, intercompany amounts to be eliminated in such a consolidated return. State names of group members, tax assigned to each group member, and basis of allocation, assignments, or sharing of the consolidated tax among the group members.

3. Any detailed computations should be entered on schedule F5, record 43.

TAXES ACCRUED, PREPAID AND CHARGED DURING YEAR
(Schedule F5 Record ID's 44 - 45)

1. Give details of the combined prepaid and accrued tax accounts and show the total taxes charged to operations and other accounts during the year. Do not include gasoline and other sales taxes which have been charged to the accounts to which the taxed material was charged. If the actual or estimated amounts of such taxes are known, show the amounts in a footnote and designate whether estimated or actual amounts.

2. Include taxes paid during the year and charged directly to final accounts, (not charged to prepaid or accrued taxes). Enter the amounts in both columns (d), Taxes Charged During Year, and (e), Taxes Paid During Year. The balancing of this page is not affected by the inclusion of these taxes.

3. Include in column (d), Taxes Charged During Year, taxes charged during the year, taxes charged to operations and other accounts through (a) accruals credited to taxes accrued, (b) amounts credited to the portion of prepaid taxes charged to current year, and (c) taxes paid and charged direct to operations or accounts other than accrued and prepaid tax accounts.

4. List the aggregate of each kind of tax in such manner that the total tax for each State and subdivision can readily be ascertained by entering the appropriate code in the field Type of Tax Code.

5. If any tax (exclude Federal and State income taxes) covers more than one year, show the required information separately for each tax year, identifying the year in column (a), Kind of Tax.

6. Enter all adjustments of the accrued and prepaid tax accounts in column (f), Adjustments, and explain each adjustment in a footnote. Designate debit adjustments as negative amounts.

7. Do not include on this page entries with respect to deferred income taxes or taxes collected through payroll deductions or otherwise pending transmittal of such taxes to the taxing authority.

8. Show in columns (I) thru (p) -- Electric Department (Account 408.1, 409.1), Gas Department (Account 408.1, 409.1), Other Utility Departments (Account 408.1, 409.1), Other Income and Deductions During year (Account 408.2, 409.2), Extraordinary Items (Account 409.3), Other Utility Operating Income (Account 408.1, 409.1), Adjustment to Retained Earnings (Account 439), and Other -- how the taxes accounts were distributed. Show both the utility department and number of account charged. For taxes charged to utility plant, show the number of the appropriate balance sheet plant account or subaccount.

9. For any tax apportioned to more than one utility department or account, state in a footnote the basis (necessity) of apportioning such tax.

10. Items under \$250,000 may be grouped.

MISCELLANEOUS CURRENT AND ACCRUED
LIABILITIES (ACCOUNT 242)
(Schedule F5 Record ID 48)

1. Describe and report the amount of other current and accrued liabilities at the end of year.

2. Minor items (less than \$250,000) may be grouped under appropriate title.

OTHER DEFERRED CREDITS (ACCOUNT 253)
(Schedule F5 Record ID 49)

1. Report the details called for concerning other deferred credits.

2. For any deferred credit being amortized, show the period of amortization.

3. Minor items (less than \$250,000) may be grouped by classes.

ACCUMULATED DEFERRED INCOME TAXES -
OTHER PROPERTY (ACCOUNT 282)
(Schedule F5 Record ID 52)

1. Report the information called for concerning the respondent's accounting for deferred income taxes relating to property not subject to accelerated amortization.

2. For Other, include deferrals relating to other income and deductions.

3. At lines 4, Other (Define) and 6, Other (Specify), enter additional lines as necessary to report all information. Additional lines must be numbered in sequence as 4.01, 4.02, and 6.01, 6.02, etc.

ACCUMULATED DEFERRED INCOME TAXES -
OTHER (ACCOUNT 283)
(Schedule F5 Record ID 53)

1. Report the information called for concerning the respondent's accounting for deferred income taxes relating to amounts recorded in Account 283.

2. For Other, include deferrals relating to other income and deductions.

3. Provide in a footnote, explanations for this schedule-page. Include amounts relating to insignificant items listed under Other.

4. Add additional rows as necessary to report all information. When lines are added, the additional line numbers should follow in sequence, 4.01, 4.02, and 6.01, 6.02, etc.

OTHER REGULATORY ASSETS (ACCOUNT 182.3)
(Schedule F5 Record ID 55)

1. Report the details called for concerning other regulatory assets which are created through the ratemaking actions of regulatory agencies (and not includable in other accounts).

2. For regulatory assets being amortized, show the period of amortization in column (a), Identity of Other Regulatory Asset.

3. Minor items (5% of the Balance at End of Year for Account 182.3 or amounts less than \$250,000, whichever is less) may be grouped by classes.

4. Report separately any "Deferred Regulatory Commission Expenses" that are also reported on pages 350-351, Regulatory Commission Expenses.

OTHER REGULATORY LIABILITIES (ACCOUNT 254)
(Schedule F5 Record ID 56)

1. Report the details called for concerning other regulatory liabilities which are created through the ratemaking actions of regulatory agencies (and not includable in other amounts).

2. For regulatory liabilities being amortized, show the period of amortization in column (a), Description and Purpose of Other Regulatory Liability.

3. Minor items (5% of the Balance at End of Year for Account 254 or amounts less than \$250,000, whichever is less) may be grouped by classes.

GAS OPERATING REVENUES
(Schedule F6 Record ID's 1 - 2)

1. Report natural gas operating revenues for each prescribed account total. The amounts must be consistent with the detailed data on succeeding records 2, 8, 9, 10, and 11.

2. Revenues in records with Revenue Type equal to 1, (Revenues for Transition Costs and Take-or-Pay) include transition costs from upstream pipelines.

3. Other Revenues, reported in records with Revenue Type equal to 3, include reservation charges received by the pipeline plus usage charges, less revenues reflected in Revenues for Transition Costs and Take-or-Pay (Revenue Type equals 1) and Revenues for GRI and ACA (Revenue Type equals 2). Include in Other Revenues revenues for Accounts 480-495.

4. If increases or decreases from the previous year are not derived from previously reported figures, explain any inconsistencies in a footnote.

5. On Page 108, Important Changes During the Year, Schedule F4, Record ID 10, include information on major changes during the year, new service, and important rate increases or decreases.

6. Report the revenue from transportation services that are bundled with storage services as transportation service revenue.

REVENUES FROM TRANSPORTATION OF GAS OF OTHERS
THROUGH GATHERING FACILITIES (ACCOUNT 489.1)
(Schedule F6 Record ID 8)

1. Report revenues and Dth of gas delivered through gathering facilities by zone of receipt (i.e. state in which gas enters respondent's system).

2. Revenues for penalties including penalties for unauthorized overruns must be reported on the schedule page for Other Gas Revenues (Account 495), Schedule F6, Record ID 11.

3. Other Revenues include reservation charges received by the pipeline plus usage charges, less revenues reflected in Revenues for Transition Costs and Take-or-Pay and in Revenues for GRI and ACA.

4. Delivered Dth of gas must not be adjusted for discounting.

REVENUES FROM TRANSPORTATION OF GAS OF OTHERS
THROUGH TRANSMISSION FACILITIES (ACCOUNT 489.2)
(Schedule F6 Record ID 9)

1. Report revenues and Dth of gas delivered by Zone of Delivery by Rate Schedule. Total by Zone of Delivery and for all zones. If respondent does not have separate zones, provide totals by rate schedule.

2. Revenues for penalties including penalties for unauthorized overruns must be reported on the schedule page for Other Gas Revenues (Account 495), Schedule F6, Record ID 11.

3. Other Revenues include reservation charges received by the pipeline plus usage charges for transportation and hub services, less revenues reflected in Revenues for Transition Costs and Take-or-Pay and in Revenues for GRI and ACA.

4. Delivered Dth of gas must not be adjusted for discounting.

5. Each incremental rate schedule and each individually certificated rate schedule must be separately reported.

6. Where transportation services are bundled with storage services, report total revenues but only transportation Dth.

REVENUES FROM STORING GAS OF
OTHERS (ACCOUNT 489.4)
(Schedule F6 Record ID 10)

1. Report revenues and Dth of gas withdrawn from storage by Rate Schedule and in total.

2. Revenues for penalties including penalties for unauthorized overruns must be reported on the schedule page for Other Gas Revenues (Account 495), Schedule F6, Record ID 11.

3. Other revenues include reservation charges, deliverability charges, injection and withdrawal charges, less revenues reflected in Revenues for Transition Costs and Take-or-Pay and in Revenues for GRI and ACA.

4. Dth of gas withdrawn from storage must not be adjusted for discounting.

5. Where transportation services are bundled with storage services, report only Dth withdrawn from storage.

OTHER GAS REVENUES (ACCOUNT 495)
(Schedule F6 Record ID 11)

1. For transactions with annual revenues of \$250,000 or more, describe, for each transaction, commissions on sales of distributions of gas of others, compensation for minor or incidental services provided for others, penalties, profit or loss on sales of material and supplies, sales of steam, water, or electricity, miscellaneous royalties, revenues from dehydration, other processing of gas of others, and gains on settlements of imbalance receivables. Separately report revenues from cash-out penalties.

GAS OPERATION AND MAINTENANCE EXPENSES
(Schedule F6 Record ID's 12 - 30)

1. Report operation and maintenance expenses. If the amount for the previous year is not derived from previously reported figures, explain in footnotes.

2. Provide in footnotes the source of the index used to determine the price for gas supplied by shippers as reflected in 804.1 Liquefied Natural Gas Purchases.

EXCHANGE AND IMBALANCE TRANSACTIONS
(Schedule F6 Record ID 35)

1. Report details by zone and rate schedule concerning the gas quantities and related dollar amount of imbalances associated with system balancing and no-notice service. Also, report certificated natural gas exchange transactions during the year. Provide subtotals for imbalance and no-notice quantities for exchanges. If respondent does not have separate zones, provide totals by rate schedule. Minor exchange transactions (less than 100,000 Dth) may be grouped.

GAS USED IN UTILITY OPERATIONS

(Schedule F6 Record ID 36)

1. Report details of credits during the year to Accounts 810, 811, and 812.

2. If any natural gas was used by the respondent for which a charge was not made to the appropriate operating expense or other account, list separately in column (c), Natural Gas Volume Used, the Dth of gas used, omitting entries in column (d), Natural Gas Amount of Credit (in dollars).

OTHER GAS SUPPLY EXPENSES (ACCOUNT 813)

(Schedule F6 Record ID 37)

1. Report other gas supply expenses by descriptive titles that clearly indicate the nature of such expenses. Show maintenance expenses, revaluation of monthly encroachments recorded in Account 117.4, and losses on settlements of imbalances and gas losses not associated with storage separately. Indicate the functional classification and purpose of property to which any expenses relate. List separately items of \$250,000 or more.

TRANSMISSION AND COMPRESSION OF GAS

BY OTHERS (ACCOUNT 858)

(Schedule F6 Record ID 38)

1. Report below details concerning gas transported or compressed for respondent by others equaling more than 1,000,000 Dth and amounts of payments for such services during the year. Minor items (less than 1,000,000) Dth may be grouped. Also, include in column (c), Amount of Payment (in dollars), amounts paid as transition costs to an upstream pipeline.

2. In column (a), Name of Company and Description of Service, give name of companies, points of delivery and receipt of gas. Designate points of delivery and receipt so that they can be identified readily on a map of respondent's pipeline system. Designate associated companies with an asterisk in the field Associated Company Indicator.

MISCELLANEOUS GENERAL EXPENSES (ACCOUNT 930.2)

(Schedule F6 Record ID 39)

1. Provide the information requested on miscellaneous general expenses.

2. For Other Expenses, show the (a) purpose, (b) recipient and (c) amount of such items. List separately amounts of \$250,000 or

more however, amounts less than \$250,000 may be grouped if the number of items so grouped is shown.

DEPRECIATION, DEPLETION, AND AMORTIZATION OF
GAS PLANT (ACCOUNTS 403,404.1,404.2,404.3,405)
(*Except Amortization of Acquisition Adjustments*)
(Schedule F6 Record ID's 40 - 41)

1. Report in Section A, Summary of Depreciation, Depletion, and Amortization Charges, the amounts of depreciation expense, depletion and amortization for the accounts indicated, Accounts 403, 404.1, 404.2, 404.3, and 405, and classified according to the plant functional groups shown, Intangible plant, Production plant - manufactured gas, Production and gathering plant - natural gas, Products extraction plant, Underground gas storage plant, Other storage plant, Base load LNG terminaling and processing plant, Transmission plant, Distribution plant, General plant, and Common plant - gas.

2. Report in Section B, Factors Used in Estimating Depreciation Charges, column (b), Plant bases (in thousands) all depreciable or amortizable plant balances to which rates are applied and show a composite total. (If more desirable, report by plant account, subaccount or functional classifications other than Production and Gathering Plant - Offshore, Production and Gathering Plant - Onshore, Underground Gas Storage Plant, Transmission Plant - Offshore, Transmission Plant - Onshore, and General Plant. Indicate in a footnote the manner in which column (b) (Plant Bases) balances are obtained. If average balances are used, state the method of averaging used. For column (c), Applied Depreciation or Amortization Rates (percent), report available information for each plant functional classification listed in this instruction. If composite depreciation accounting is used, report available information called for in columns (b), Plant bases, and (c), Applied Depreciation or Amortization Rates, on this basis. Where the unit-of-production method is used to determine depreciation charges, show in a footnote any revisions made to estimated gas reserves.

3. If provisions for depreciation were made during the year in addition to depreciation provided by application of reported rates, state in a footnote the amounts and nature of the provisions and the plant items to which related.

4. Add lines as necessary to completely report all information. Number the additional lines in sequence as 2.01, 2.02, 3.01, 3.02, etc.

PARTICULARS CONCERNING CERTAIN INCOME
DEDUCTIONS AND INTEREST CHARGES ACCOUNTS
(Schedule F6 Record ID 43)

Report the information specified below, in the order given, for the respective income deduction and interest charges accounts.

(a) *Miscellaneous Amortization* (Account 425)—Describe the nature of items included in this account, the contra account charged, the total of amortization charges for the year, and the period of amortization.

(b) *Miscellaneous Income Deductions*—Report the nature, payee, and amount of other income deductions for the year as required by Accounts 426.1, *Donations*; 426.2, *Life Insurance*; 426.3, *Penalties*; 426.4, *Expenditures for Certain Civic, Political and Related Activities*; and 426.5, *Other Deductions*, of the Uniform System of Accounts. Amounts of less than \$250,000 may be grouped by classes within the above accounts.

(c) *Interest on Debt to Associated Companies* (Account 430)—For each associated company that incurred interest on debt during the year, indicate the amount and interest rate respectively for (a) advances on notes, (b) advances on open account, (c) notes payable, (d) accounts payable, and (e) other debt, and total interest. Explain the nature of other debt on which interest was incurred during the year.

(d) *Other Interest Expense* (Account 431) - Report details including the amount and interest rate for other interest charges incurred during the year.

REGULATORY COMMISSION EXPENSES (Account 928)
(Schedule F7 Record ID 1)

1. Report details of regulatory commission expenses incurred during the current year (or in previous years, if being amortized) relating to formal cases before a regulatory body, or cases in which such a body was a party. In Regulatory Commission, furnish the name of the regulatory commission or body. In Docket, furnish the docket number. In Case Description, furnish a description of the case.

2. In column (b), *Assessed by Regulatory Commission*, and (c), *Expenses of Utility*, indicate whether the expenses were assessed by a regulatory body or were otherwise incurred by the utility.

3. Show in column (k), Amount Amortized During Year, any expenses incurred in prior years that are being amortized. List in column (a), Case Description, the period of amortization.

4. Identify separately all annual charge adjustments (ACA).

5. List in column (f), (g), and (h), (Expenses Incurred During Year Charged Currently to: Department, Account Number, and Amount Charged, respectively), expenses incurred during the year which were charges currently to income, plant, or other accounts.

6. Minor items (less than \$250,000) may be grouped.

DISTRIBUTION OF SALARIES AND WAGES
(Schedule F7 Record ID 4)

Report the distribution of total salaries and wages for the year. Segregate amounts originally charged to clearing accounts to *Utility Departments, Construction, Plant Removals, and Other Accounts*, and enter such amounts in the appropriate fields.

In determining this segregation of salaries and wages originally charged to clearing accounts, a method of approximation giving substantially correct results may be used.

When reporting detail of other accounts, enter as many lines as necessary to completely report all information. Number additional lines sequentially 75.01, 75.02, etc.

CHARGES FOR OUTSIDE PROFESSIONAL AND
OTHER CONSULTATIVE SERVICES
(Schedule F7 Record ID 8)

1. Report the information specified for all charges made during the year included in any account (including plant accounts) for outside consultative and other professional services. These services include rate, management, construction, engineering, research, financial, valuation, legal, accounting, purchasing, advertising, labor relations, and public relations, rendered for the respondent under written or oral arrangement, for which aggregate payments were made during the year to any corporation partnership, organization of any kind, or individual (other than for services as an employee or for payments made for medical and related services) amounting to more than \$250,000, including payments for legislative services, except those which should be reported in Account 426.4 *Expenditures for Certain Civic, Political and Related Activities*.

(a) Name of person or organization rendering services.

(b) Total charges for the year.

2. Designate associated companies with an asterisk in column (b), Associated Company Indicator.

COMPRESSOR STATIONS
(Schedule F7 Record ID 17)

1. Report details concerning compressor stations. Use the following subheadings: field compressor stations, products extraction compressor stations, underground storage compressor stations, transmission compressor stations, distribution compressor stations, and other compressor stations by entering the appropriate code in the field Compressor Station Group.

2. For column (a), Name of Station and Location, indicate the production areas where such stations are used. Group relatively small field compressor stations by production areas. Show the number of stations grouped. Identify any station held under a title other than full ownership. State in a footnote the name of owner or co-owner, the nature of respondent's title, and percent of ownership if jointly owned.

Designate any station that was not operated during the past year. State in a footnote whether the book cost of such station has been retired in the books of account, or what disposition of the station and its book cost are contemplated. Designate any compressor units in transmission compressor stations installed and put into operation during the year and show in a footnote each unit's size and the date the unit was placed in operation.

3. For column (e), Expenses - Fuel or Power, include the type of fuel or power, if other than natural gas. If two types of fuel or power are used, show separate entries for natural gas and the other fuel or power.

GAS STORAGE PROJECTS
(Schedule F7 Record ID's 21 - 22)

1. Report injections and withdrawals of gas for all storage projects used by respondent.

Gas Storage Projects (Continued)
Schedule F7, Record ID 23

1. For Certificated Storage Capacity, enter the total storage capacity certificated by FERC.

2. Report the total amount in Dth or other unit, for Cushion Gas (Including native gas), Total Gas in Reservoir, Certificated Storage Capacity, and Maximum Days' Withdrawal from Storage, as applicable. If a quantity is converted from Mcf to Dth, provide the conversion factor in a footnote.

TRANSMISSION LINES
(Schedule F7 Record ID 24)

1. Report, by state, the total miles of transmission lines of each transmission system operated by respondent at the end of the year.

2. Report separately any lines held under a title other than full ownership. Designate such lines with an asterisk in the field Ownership Type and in a footnote state the name of owner, or co-owner, nature of respondent's title, and percent ownership if jointly owned.

3. Report separately any line that was not operated during the past year. Enter in a footnote the details and state whether the book cost of such a line, or any portion thereof, has been retired in the books of account, or what disposition of the line and its book costs are contemplated.

4. Report the number of miles of pipe to one decimal point.

TRANSMISSION SYSTEM PEAK DELIVERIES
(Schedule F7 Record ID 26)

1. Report the total transmission system deliveries of gas (in Dth), excluding deliveries to storage, for the period of system peak deliveries indicated below, during the 12 months embracing the heating season overlapping the year's end for which this report is submitted. The season's peak normally will be reached before the due date of this report, April 30, which permits inclusion of the peak information required on this schedule-page. Add lines as necessary to report all data. Number additional lines 6.01, 6.02, etc.

AUXILIARY PEAKING FACILITIES
(Schedule F7 Record ID 28)

1. Report auxiliary facilities of the respondent for meeting seasonal peak demands on the respondent's system, such as underground storage projects, liquefied petroleum gas installations, gas liquefaction plants, oil gas sets, etc.
2. For column (c), Maximum Daily Capacity, for underground storage projects, report the delivery capacity on February 1 of the heating season overlapping the year-end for which this report is submitted. For other facilities, report the rated maximum daily delivery capacities.
3. For column (d), Cost of Facility (in dollars) include or exclude (as appropriate) the cost of any plant used jointly with another facility on the basis of predominant use, unless the auxiliary peaking facility is a separate plant as contemplated by general instruction 12 of the Uniform System of Accounts.

GAS ACCOUNT - NATURAL GAS
(Schedule F7 Record ID's 29 - 29.1)

1. The purpose of this schedule is to account for the quantity of natural gas received and delivered by the respondent.
2. Natural gas means either natural gas unmixed or any mixture of natural and manufactured gas.
3. Enter in Amount of Dth, the Dth as reported in the schedules indicated for the items of receipts and deliveries.
4. Indicate in a footnote the quantities of bundled sales and transportation gas and specify the line on which such quantities are listed.
5. If the respondent operates two or more systems which are not interconnected, submit separate pages for this purpose. Use copies of the record for this schedule page.
6. Also indicate by footnote the quantities of gas not subject to Commission regulation which did not incur FERC regulatory costs by showing (1) the local distribution volumes another jurisdictional pipeline delivered to the local distribution company portion of the reporting pipeline (2) the quantities that the reporting pipeline transported or sold through its local distribution facilities or intrastate facilities and which the

reporting pipeline received through gathering facilities or intrastate facilities, but not through any of the interstate portion of the reporting pipeline, and (3) the gathering line quantities that were not destined for interstate market or that were not transported through any interstate portion of the reporting pipeline.

7. Also indicate in a footnote (1) the system supply quantities of gas that are stored by the reporting pipeline, during the reporting year and also reported as sales, transportation and compression volumes by the reporting pipeline during the same reporting year, (2) the system supply quantities of gas that are stored by the reporting pipeline during the reporting year which the reporting pipeline intends to sell or transport in a future reporting year, and (3) contract storage quantities.

8. Also indicate the volumes of pipeline production field sales that are included in both the company's total sales figure and the company's total transportation figure.

APPENDIX B - PIPELINE ID CODES

<u>Code</u>	<u>Pipeline Name</u>
001	Alabama-Tennessee Natural Gas Company
020	Algonquin Gas Transmission Company
008	ANR Pipeline Company
091	ANR Storage Company
118	Arkansas Western Pipeline Company
031	Arkla Energy Resources
061	Bayou Interstate Pipeline Systems
129	Bear Creek Storage Company
088	Black Marlin Pipeline Company
083	Blue Dolphin Pipeline Company
112	Blue Lake Gas Storage Company
109	Boundary Gas, Inc.
067	Canyon Creek Compression Company
084	Caprock Pipeline Company
120	Carnegie Interstate Pipeline Company
063	Carnegie Natural Gas Company
097	Chandeleur Pipe Line Company
003	Chattanooga Gas Company
022	CNG Transmission Corporation
032	Colorado Interstate Gas Company
021	Columbia Gas Transmission Corporation
070	Columbia Gulf Transmission Company
044	Commercial Pipeline Company, Inc.
125	Consumers Power Company
127	Cove Point LNG Limited Partnership
123	Crossroads Pipeline Company
012	Distrigas of Massachusetts Corporation
002	East Tennessee Natural Gas Company
023	Eastern Shore Natural Gas Company
033	El Paso Natural Gas Company
024	Equitable Gas Co./Equitrans Inc.
034	Florida Gas Transmission Company
105	Frontier Gas Storage Company
013	Gas Gathering Corporation
113	Gasdel Pipeline System Inc.
130	Gas Transport, Inc.
004	Granite State Gas Transmission, Inc.
051	Great Lakes Gas Transmission, Limited Partnership
095	Green Canyon Pipe Line Company
101	Gulf States Transmission Company
077	High Island Offshore System
094	Inland Gas Company, Inc., The
045	Inter-City Minnesota Pipelines Ltd., Inc.

<u>Code</u>	<u>Pipeline Name</u>
081	Interstate Power Company
110	Iroquois Gas Transmission System, Limited Partnership
065	Jupiter Energy Corporation
117	K N Wattenberg Transmission L.L. Co.
053	K N Energy. Inc.
131	K. O. Transmission Company
046	Kentucky West Virginia Gas Company
099	Kern River Transmission Company
011	Koch Gateway Pipeline Company
014	Lawrenceburg Gas Transmission Corporation
060	Locust Ridge Gas Company
098	Lone Star Gas Company
054	Louisiana-Nevada Transit Company
071	Michigan Consolidated Gas Company
124	Michigan Gas Storage Company
015	Mid Louisiana Gas Company
005	Midwestern Gas Transmission Company
047	MIGC, Inc.
025	Mississippi River Transmission Corporation
114	Mobile Bay Pipeline Company
092	Mojave Pipeline Company
103	Moraine Pipeline Company
036	Mountain Fuel Supply Company
096	NatGas U.S. Inc.
016	National Fuel Gas Supply Corporation
026	Natural Gas Pipeline Company of America
100	Nora Transmission Company
027	North Penn Gas Company
089	Northern Border Pipeline Company
059	Northern Natural Gas Company
093	Northwest Alaska Pipeline Company
037	Northwest Pipeline Corporation
116	Oktex Pipeline Company
078	Overthrust Pipeline Company
073	Ozark Gas Transmission System
086	Pacific Gas Transmission Company
064	Pacific Interstate Offshore Company
039	Pacific Interstate Transmission Company
062	Pacific Offshore Pipeline Company
041	Paiute Pipeline Company
028	Panhandle Eastern Pipe Line Company
072	Pelican Interstate Gas System
108	Penn York Energy Corporation
055	Questar Pipeline Company
040	Raton Gas Transmission Company
132	Richfield Gas Storage System

<u>Code</u>	<u>Pipeline Name</u>
038	Ringwood Gathering Company
128	Riverside Pipeline Company
079	Sabine Pipe Line Company
006	Sea Robin Pipe Line Company
102	Seagull Interstate Corporation
008	South Georgia Natural Gas Company
007	Southern Natural Gas Company
106	Southwest Gas Storage Company
111	Steuben Gas Storage Company
069	Stingray Pipeline Company
115	Sumas International Pipeline Inc.
066	Superior Offshore Pipeline Company
080	Tarpon Transmission Company
122	TCP Gathering Company
009	Tennessee Gas Pipeline Company
010	Tennessee Natural Gas Lines, Inc.
017	Texas Eastern Transmission Corporation
018	Texas Gas Transmission Corporation
058	Texas Gas Pipe Line Corporation
090	Texas Sea Rim Pipe Line Company
068	Trailblazer Pipeline Company
075	Transco Gas Supply Company
025	Transcontinental Gas Pipe Line Corporation
042	Transwestern Pipeline Company
030	Trunkline Gas Company
087	Trunkline LNG Company
126	Tuscarora Gas Transmission Company
074	U-T Offshore System
019	Utah Gas Service Company
056	Valero Interstate Transmission Company
050	Valley Gas Transmission Company
082	Viking Gas Transmission Company
107	Washington Natural Gas Company
104	Washington Water Power Company
121	Westgas Interstate, Inc.
035	West Texas Gas Inc.
085	West Texas Gathering Company
052	Western Gas Interstate Company
057	Western Transmission Corporation
121	Westgas Interstate, Inc.
043	Williams Natural Gas Company
049	Williston Basin Interstate Pipeline Company
076	Wyoming Interstate Company, Ltd.
119	Young Gas Storage Company, Ltd.

APPENDIX C - STATE CODES

Reference: Federal Information Processing Standards
Publication 6-3

Alabama	01	Missouri	29
Alaska	02	Montana	30
Arizona	04	Nebraska	31
Arkansas	05	Nevada	32
California	06	New Hampshire	33
Colorado	08	New Jersey	34
Connecticut	09	New Mexico	35
Delaware	10	New York	36
District of Col.	11	North Carolina	37
Florida	12	North Dakota	38
Georgia	13	Ohio	39
Hawaii	15	Oklahoma	40
Idaho	16	Oregon	41
Illinois	17	Pennsylvania	42
Indiana	18	Rhode Island	44
Iowa	19	South Carolina	45
Kansas	20	South Dakota	46
Kentucky	21	Tennessee	47
Louisiana	22	Texas	48
Maine	23	Utah	49
Maryland	24	Vermont	50
Massachusetts	25	Virginia	51
Michigan	26	Washington	53
Minnesota	27	West Virginia	54
Mississippi	28	Wisconsin	55
		Wyoming	56

APPENDIX D - CD SPECIFICATIONS

Filing on CD is an option for those respondents who wish to do so. However, all data filed on CD must adhere to the following two constraints:

1. All data submitted must be on CD-Recordable (CD-R) media or traditional CD-ROM media.
2. The file directory structure of the CD must adhere to the ISO 9660 Level One standard.

What is CD-R and how does it differ from traditional CD-ROM media?

CD-R is a technology that allows for creating CD-ROMs on the desktop more cheaply than traditional CD-ROM media. Traditional CD-ROMs are made by using a laser to "burn" pits in a thin metallic layer, thus recording the binary data. By comparison, CD-R uses special discs impregnated with an organic dye, which serves the same function as the pits, but at a much lower cost. Both kinds of discs are readable with a traditional CD-ROM drive. Other kinds of discs, magneto optical, or floptical discs, are not readable by the common CD-ROM drive, and require a different system altogether.

What is Level One ISO 9660?

The ISO 9660 standard is for file directory systems on CD-ROMs. It is a non-proprietary standard and can be used on different platforms. It defines naming conventions and directory depth. There are two main levels of ISO 9660: level one and level two. The major difference lies within the naming conventions. Level one ISO 9660 allows for MS-DOS style filenames (eight-character and three-character extensions). Level two ISO 9660 allows for 32-character filenames. Because the commission relies upon MS-DOS compatible personal computers, data submitted on CD-ROMs must be in compliance with Level One ISO 9660.

APPENDIX E - FILE CREATION HINTS

1. If you are using wordprocessing software to create the electronic filing, make sure the package you select has the capability to convert a "TAB" character to an ASCII 9 - decimal or 09 - hexadecimal character, and does not just convert the "TAB" into a certain number of blank spaces.

Remember that each record must occupy only one line within the wordprocessing document. Therefore, before you start entering data, determine the maximum length of the longest record in your filing, and establish any combination of fonts and paper size/orientation settings that will allow for that longest record to be entered on a single line. If the data for any record "wraps" to another line, then you must change the document settings to allow for more characters to be entered per line. Allowing the text to wrap to another line within the wordprocessor document will create two separate records when the file is converted to a "TAB" delimited file.

Another suggestion you may find helpful is to set your tabs according to the length of the data fields for each record. This not only gives the appearance of order for each record type, but also permits you to visually edit the data for obvious errors, such as mixing character data in a numeric field.

A. WordPerfect:

1. DOS versions - Create the individual records using the "TAB" key to separate the data items and the "Enter" key to end each record with a carriage return/line feed. Save the file using the "Text In/Text Out" / "Save As" / "Generic" commands.
2. Windows versions - Create the individual records using the "TAB" key to separate the data items and the "Enter" key to end each record with a carriage return/line feed. Save the file using the "File" / "Save As" / "ASCII Generic Wordprocessor (DOS)" commands.

- B. Microsoft Word: Create the individual records using the "TAB" key to separate the data items and the "Enter" key to end each record with a carriage return/line feed. Save the file using the "File" / "Save As" / "Save File As Type" / "Text Only (*.txt)" commands.

- C. Windows Write: Create the individual records using the "TAB" key to separate the data items and the "Enter" key to end each record with a carriage return/line feed. Save the file using the "File" / "Save As" / "Save File As Type" / "Text Files (*.TXT)" commands.
- 2. If using a spreadsheet program to create the electronic filing, make sure that it can save the spreadsheet as a "TAB" delimited file. The only spreadsheet that staff has accessibility to, and has found capable of saving "TAB" delimited files, is Microsoft Excel for Windows.
 - A. Excel 4.0: Create the individual records using the spreadsheet column cells to separate the data items and rows for each record. Save the file using the "File" / "Save As" / "Save File As Type" / "Text (OS/2 or MS_DOS)" commands.
 - B. Excel 5.0: Create the individual records using the spreadsheet column cells to separate the data items and rows for each record. Save the file using the "File" / "Save As" / "Save File As Type" / "Text (Tab delimited)" commands.
- 3. To test whether or not you have truly created a "TAB" delimited file, read the file into a wordprocessor program and change the "TAB" settings of the document. If the text from the delimited file changes with the new "TAB" settings, then the original file you created was in a "TAB" delimited format.